



Utah State Tax Commission

ANNUAL REPORT

Fiscal Year
2018-2019

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Utah State Tax Commissioners



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



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

LAWRENCE C. WALTERS
Commissioner

SCOTT W. SMITH
Executive Director

January 31, 2020

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

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for fiscal year ending June 30, 2019.

FY 2019 was another successful year for the collection and distribution of state taxes. The Tax Commission continued progress on the multi-year modernization project which included integrating systems to enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax laws. For example, the registration procedure for long-haul truckers was modernized to streamline their reporting requirements.

The Tax Commission also participated in the Tax Reform Task Force meetings and hearings, providing estimates, totals and other information for members of the Task Force.

Total collections from all sources administered by the Tax Commission for FY 2019 totaled \$10,721,167,718. That is an increase of \$742,425,362 or 7.8 percent over total collections for FY 2018. Here is information from some funds:

- The Education Fund increased \$401,602,842 or 9.0 percent.
- The Transportation Fund unrestricted revenues increased \$32,631,180 or 5.3 percent.
- The General Fund (not including restricted amounts) increased \$89,465,475 or 3.8 percent.

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

Sincerely,

John L. Valentine
Tax Commission Chair

Scott W. Smith
Executive Director

Commission Office

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

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

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

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

The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them. In fiscal year 2018-2019, the Tax Commission received 2,511 appeals; a 17.7 percent increase over FY 2017-2018 (2,133 appeals). A breakdown of the type of cases for fiscal year 2017-2018 follows. To provide general guidance for taxpayers, the Commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues, and then post them on the Tax Commission website. In addition to hearing tax appeals, the Tax Commissioners promulgate administrative rules which help clarify tax law administration.

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

Tax Commission Mission

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

Do it Right the First Time

Effectively communicate and build working relationships with all customers.

Better Tools for Better Results

Deliver quality products and services.

Allow Great People to do Great Work

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

Administration

In fiscal year 2019 the Utah State Tax Commission collected and distributed more than \$10.7 billion in state and local revenues. The primary Tax Commission responsibilities include:

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

The Tax Commission employs 732 people in seven divisions to carry out these responsibilities.

Timely Service

A. Revenue Deposits

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

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

B. Income Tax Refunds

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

Action: Timeliness of refunds generally depends on how early 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.

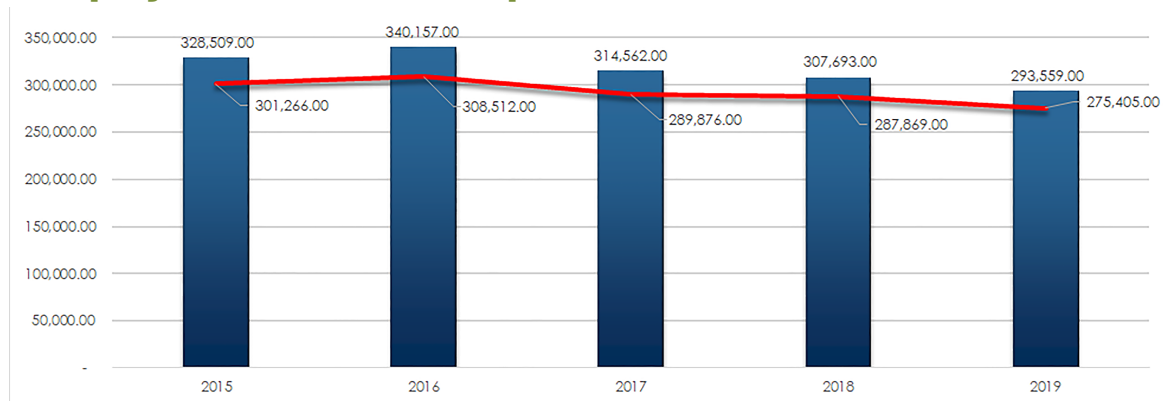
Action: The Taxpayer Services and Motor Vehicle divisions assist citizens who contact the Tax Commission by telephone. Taxpayer Services is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also provides phone assistance, collects delinquent taxes, and encourages future compliance with tax laws. The Division of Motor Vehicles answers all vehicle-related questions from citizens. Charts on this and succeeding pages illustrate the number of calls and the response to those calls.

D. DMV Wait Times

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

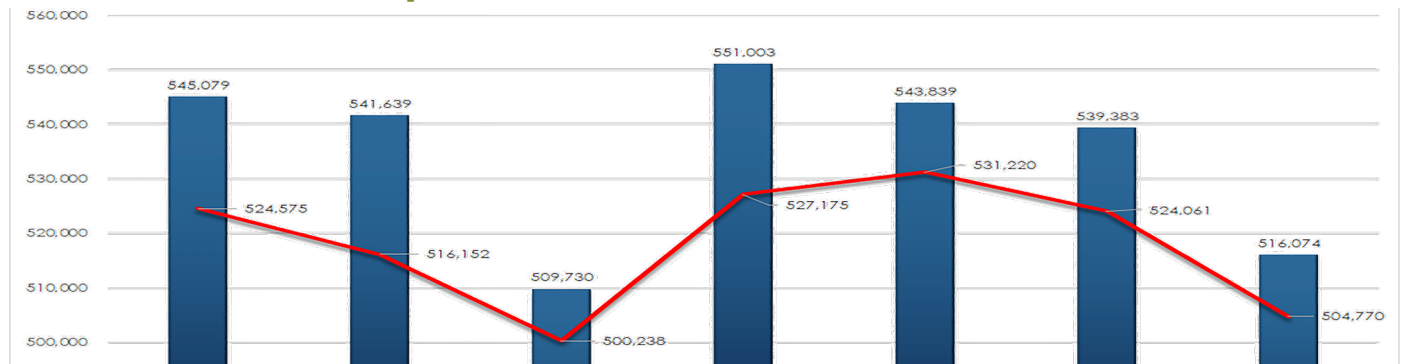
Action: The Division of Motor Vehicles annihilated the goal. The wait times now average 5-6 minutes. The DMV reached this goal partially because the division utilized seasonal employees to meet customer service demands during peak periods, had greater participation in the On-The-Spot program, and because more stations are available at DMV branches to service customers and the ability for customers to renew registration online. Monthly wait times recorded by electronic management systems are used to monitor the average wait time as well as the maximum wait time.

Taxpayer Service Telephone Assistance



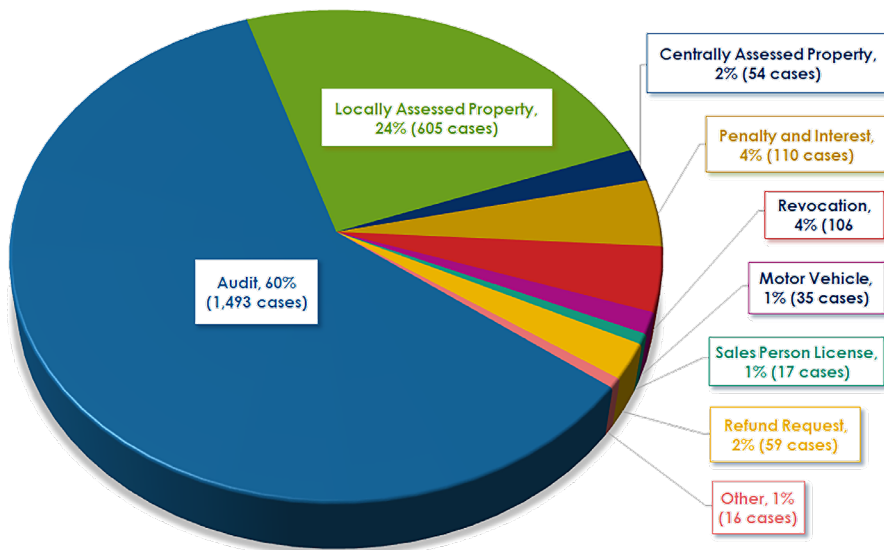
This chart compares the total number of taxpayer assistance telephone calls to the number of taxpayer assistance telephone calls answered by a staff member.

DMV Services Telephone Assistance



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

Appealed Cases by Type



Audit

Taxpayers appeal tax deficiencies and penalties imposed following audits.

Locally Assessed Property

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

Centrally Assessed Property

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

Penalty & Interest

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

Revocation

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

Motor Vehicle

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

Sales Person License

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

Refund Request

Taxpayers appeal Taxpayer Services Division refund denials

Other

Appeals not included above.

Electronic Filing and Payment Options

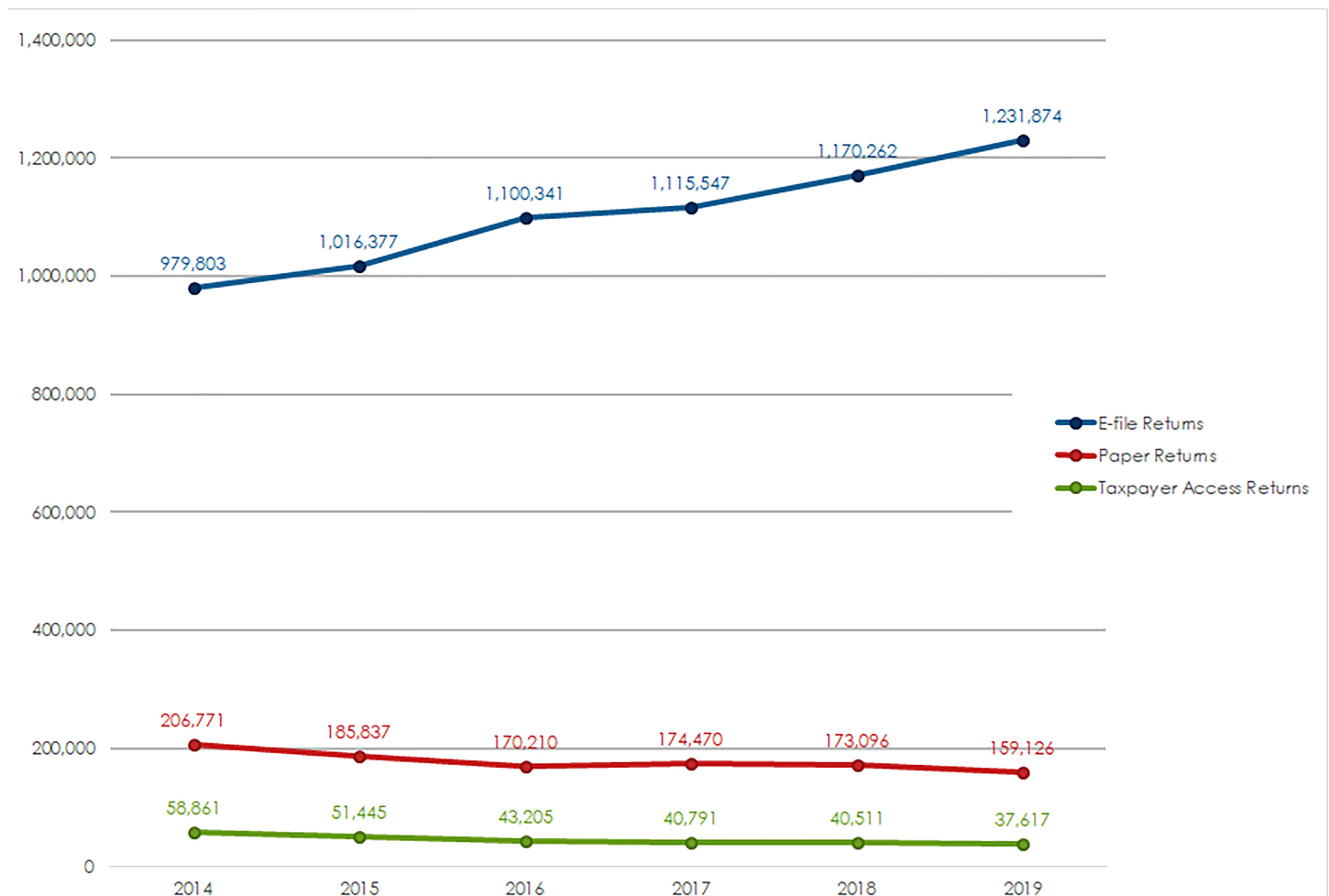
A. Income Tax Returns

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

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

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

Income Tax Returns Electronic Filing



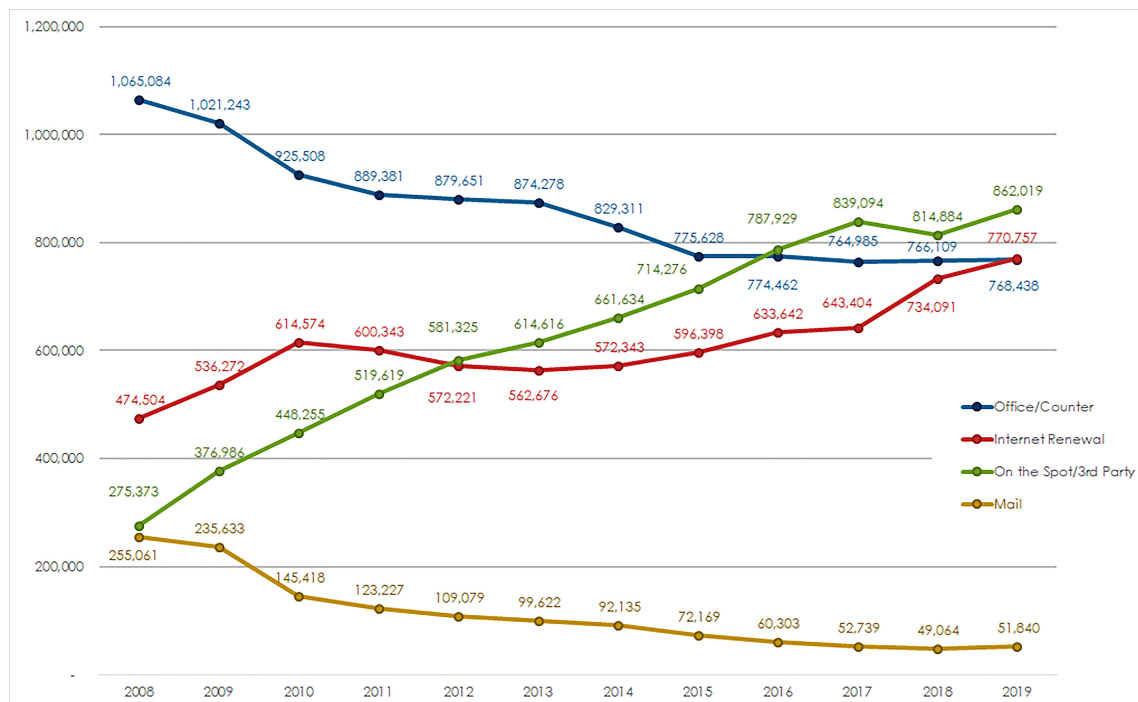
B. Motor Vehicle Transactions

Importance: All motor vehicles, off-highway vehicles and watercraft operating in Utah must be licensed and registered by the DMV. Some transactions, such as the titling of 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.

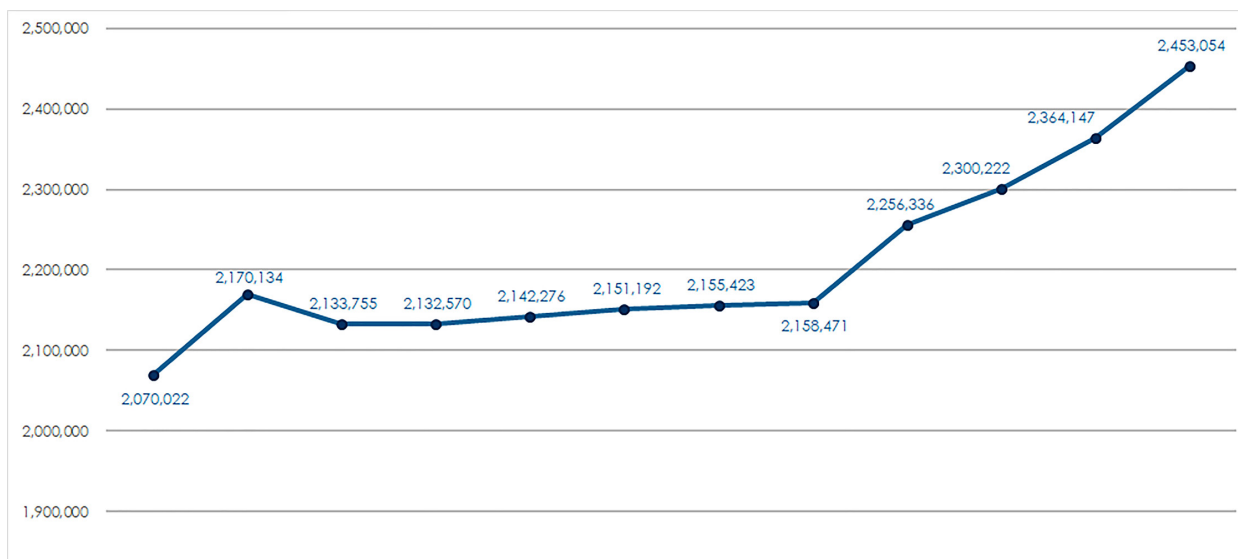
Action:

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

DMV Renewal Transactions



DMV Renewal Trends



C. Quality Systems and Business Processes

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

This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes. Imaging and payment processing updates and several property tax systems have also been updated.

Benefits of having computer systems converted to the new core processing include 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 systems 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
- Improved employee training

- Easy identification of tax evasion improved audit selection
- Enhanced citizen compliance

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 processing 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 more than \$10.7 billion from a wide range of taxes of individuals and businesses in FY19. 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 the 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

Taxpayer Services

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

Auditing

- Audits all state and local taxes 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

Processing

- Designs all Tax Commission publications, forms and instructions
- Deposited more than \$11.4 billion in gross revenues received by the Tax Commission
- Processed more than 2.2 million electronic tax returns, 374,000 paper returns
- Imaged 7.5 million motor vehicle documents

Property Tax

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

Motor Vehicles

- Collected \$508.2 million in taxes and fees
- Processed 5.01 million transactions, including 3.24 million vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs statewide
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the State

Motor Vehicle Enforcement

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 200 stolen vehicles valued at \$1.34 million
- Investigated 4,127 complaints and cases
- Protects Utahns from motor vehicle commerce fraud

Revenue

Tax collections posted positive gains for the ninth straight year. Net tax revenues collected by the Tax Commission rose 7.8 percent in FY 2019, from \$9.9 billion to \$10.7 billion. Of this total, 45.5 percent comes from the Education Fund, 17.1 percent comes from Fiduciary Funds, and a

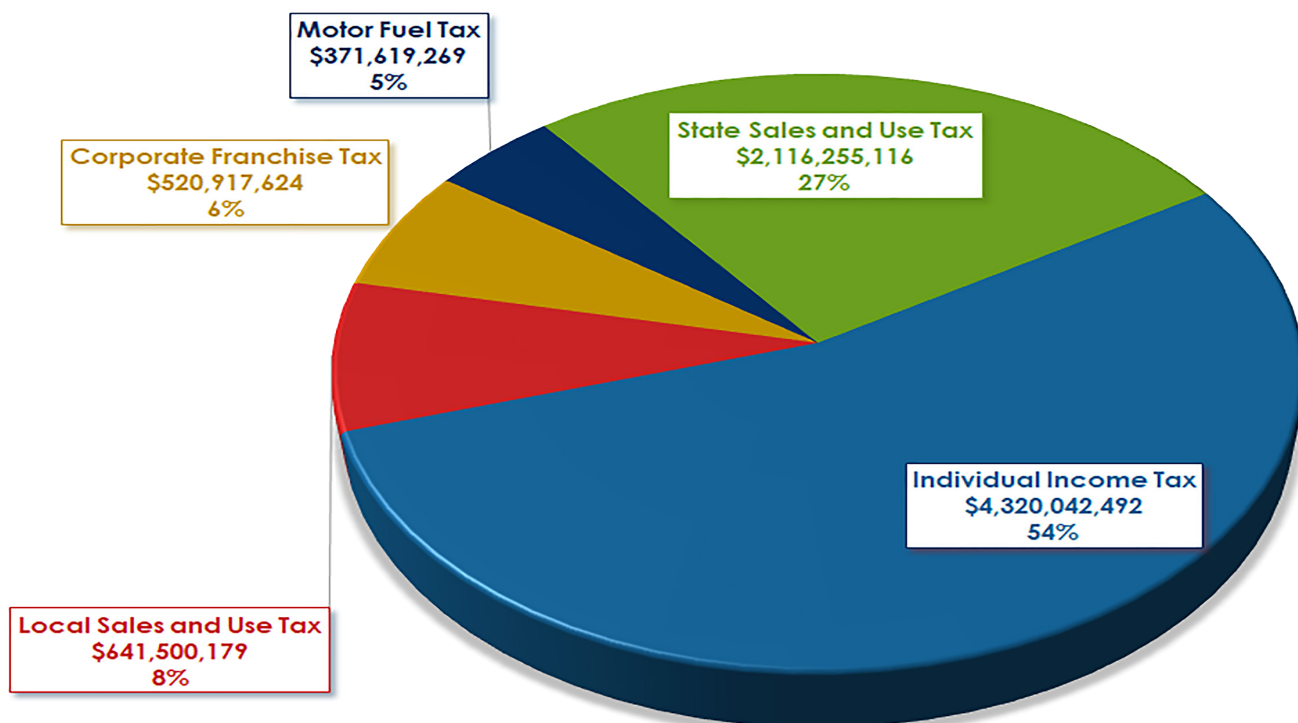
small portion (2 percent) comes from other sources of revenue. These figures only include revenues administered and collected by the Tax Commission and do not include other sources of state funds.

Major Revenue Sources

Fiscal Year	State Sales and Use Tax ¹	Individual Income Tax	Local Sales and Use Tax	Motor Fuel Tax	Corporate Franchise Tax ²
2019	2,116.3	4,320.0	641.5	371.6	520.9
2018	2,018.7	3,999.0	603.2	354.0	447.9
2017	1,856.8	3,609.5	568.6	348.8	328.5
2016	1,778.5	3,370.3	539.8	305.2	338.3
2015	1,715.0	3,157.7	515.0	261.7	373.9
2014	1,656.8	2,889.8	496.4	256.8	313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2
2012	1,582.5	2,459.4	441.5	253.0	268.9
2011	1,601.4	2,298.2	415.4	252.5	260.7

¹Excludes earmarks for transportation, water and other projects.

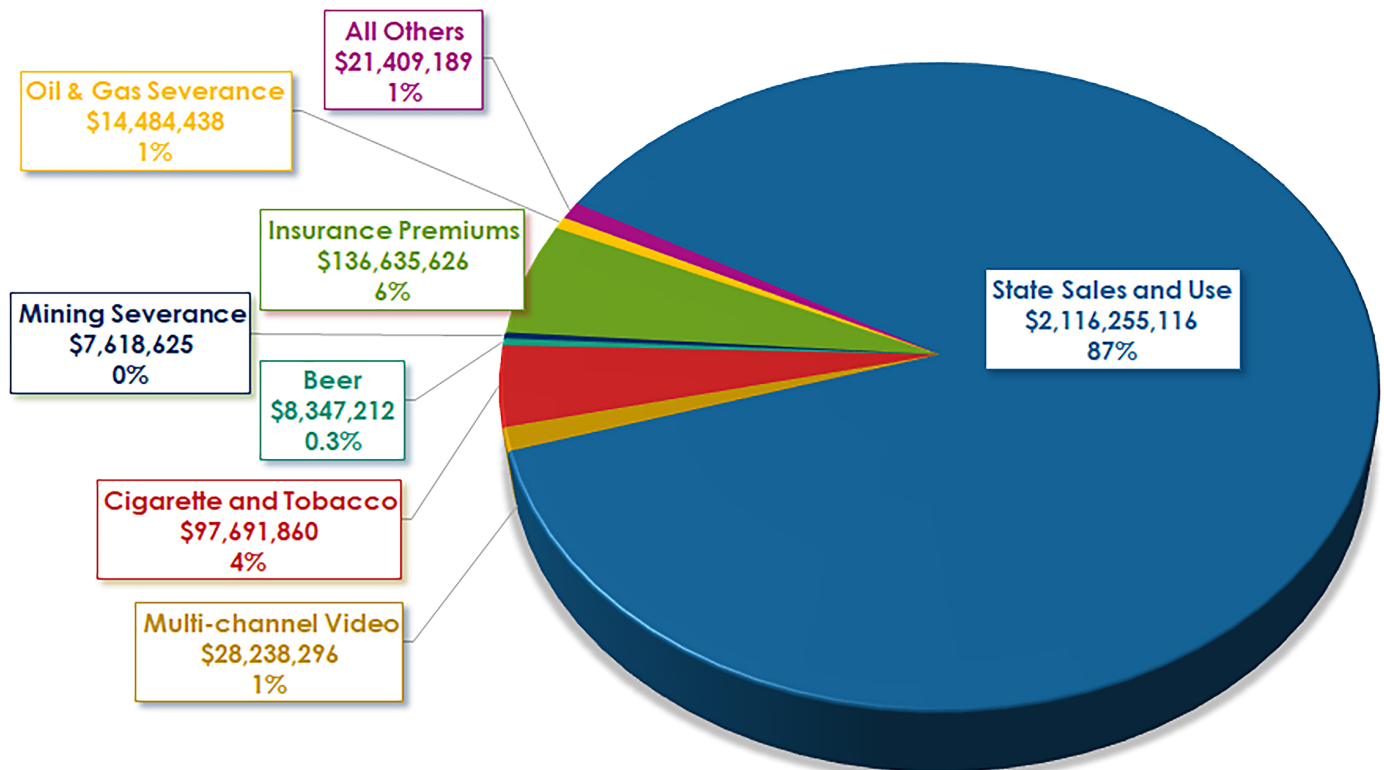
²Includes radioactive waste and gross receipts taxes.



General Fund

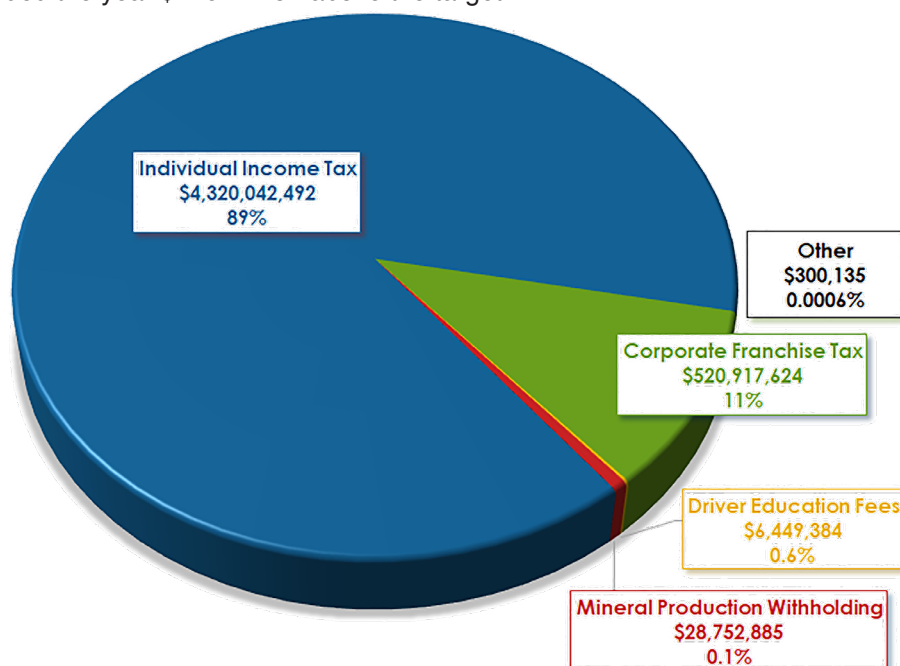
General Fund collections totaled \$2.6 billion in FY 2019, which is an increase of 3.8 percent over FY 2018, but below the adopted consensus target of 5.3 percent. Most sources came in below target, including a sales tax growth rate of 4.8 percent versus a target of 5.5 percent. All other

sources were down 0.3 percent versus the projected growth of 4.3 percent. The seven major tax revenue sources within the General Fund are sales, insurance, beer, cigarette, tobacco, oil and gas severance taxes, and mining severance taxes.



Education Fund

Education Fund collections reached \$4.9 billion in FY 2019, which was an increase of 9 percent over FY 2018 and was well above the target of 6 percent. Individual and corporate income taxes fueled the growth in the Education Fund, which ended the year \$140 million above the target.



Individual and Corporate Income Taxes

Individual income taxes increased 8 percent, or \$321 million, to \$4,320 million in FY 2019. Revenue from withholding taxes were driven by strong wage gains and rose 9.5 percent to \$3,532.2 million. Gross final payments, which are a function of non-wage income, grew 5.6 percent to \$1,349.3 million. Corporate tax revenues, which can vary significantly from year to year, rose 16.3 percent to \$520.9 million in FY 2019. Some of this increase may be due to one-time revenues resulting from federal tax reform (H.R. 1, Tax Cuts and Jobs Act, enacted on December 22, 2017). An ongoing recovery in Utah's extractive industries led to a 33.3 percent jump in mineral production withholding revenue in FY 2019.

Sales Tax

Revenue from unrestricted sales and use tax increased 4.8 percent to \$2,116.3 million in FY 2019. Growth in unrestricted sales tax revenue has been tempered by growth in earmarks, including those used to fund transportation, water and natural resources

Total state sales tax revenue, before earmarks were taken out, rose 5.4 percent, to \$2,806.9 million in FY 2019. Despite strong economic fundamentals, a healthy labor market and growth in revenue from online sales, total sales tax revenue growth showed signs of slowing in 2019. This was due to reduced consumer and business spending and a recent expansion of the manufacturing sales tax exemption.

Severance and Excise Taxes

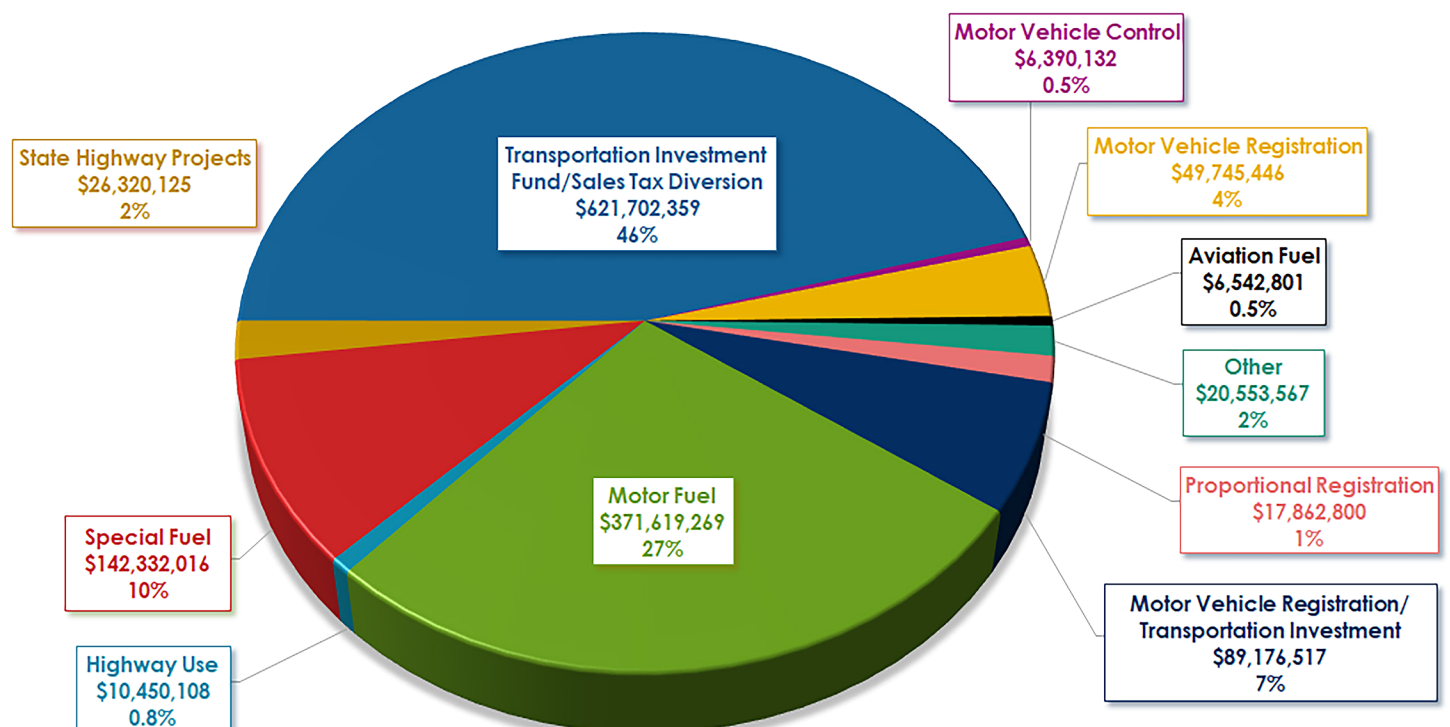
General Fund unrestricted severance tax revenue fell 2.1 percent in FY 2019. Oil and gas severance tax revenue fell almost 17 percent following an 87.4 percent increase in FY 2018. FY 2019 mining severance tax, however, continued to rebound, jumping 31.7 percent on the heels of an 11.3 percent increase in FY 2018.

Total unrestricted beer, cigarette and tobacco tax revenue decreased 5.4 percent in FY 2019. While unrestricted beer tax revenue was down 0.9 percent in FY 2019, non-earmarked cigarette and tobacco tax revenues fell 6.7 percent and 2.5 percent respectively, as a result of consumption declines and changing consumer preferences away from traditional tobacco products toward e-cigarettes.

Transportation Fund

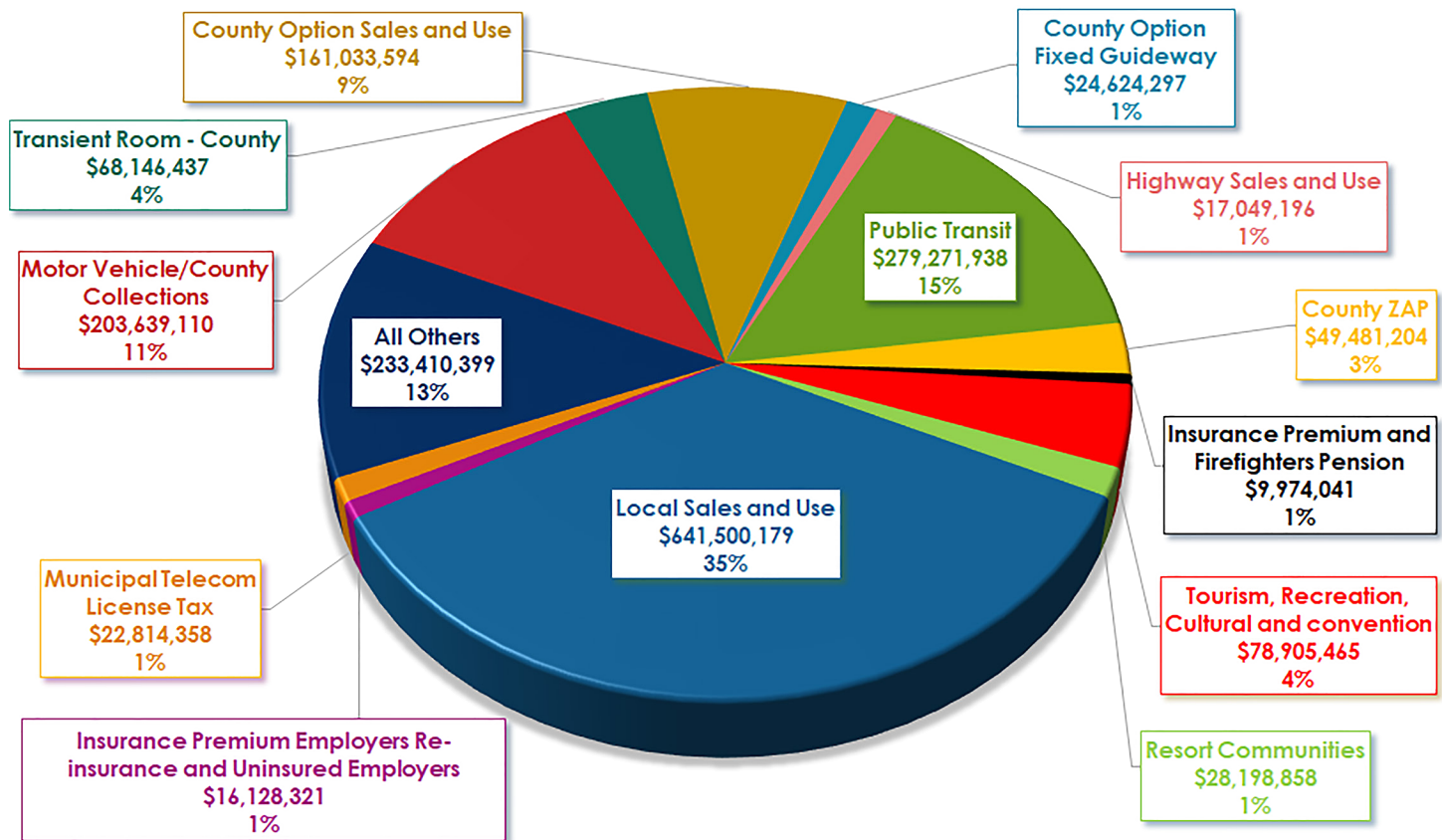
Motor fuel taxes grew 5 percent in FY 2019. Likewise, special fuel taxes, including CNG and LNG, rose 5.5 percent. Revenue from unrestricted motor vehicle registration fees to the Transportation Fund increased 7.5 percent in FY 2019.

Utah's Transportation Fund receives significant revenues from earmarks and other restricted funds. Transportation Fund revenues, including sales tax earmarks, increased 6.8 percent to \$1,362.7 million. In FY 2019, a total of \$621.7 million in sales tax revenue was earmarked for transportation.



Fiduciary Fund

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



Revenue Collection (Fiscal Years 2018 and 2019/TC-23 Report)

Categorized by Fund Type

	2018 Net Revenue	2019 Net Revenue	Net Amount Change	Net Change %
Clearing	9,420	0	(9,420)	-100
Education/Uniform School	4,474,859,677	4,876,462,520	401,602,842	9.0
Fiduciary Fund	1,657,751,476	1,834,177,394	176,425,918	10.6
General Fund Restricted	86,969,277	114,095,603	27,126,326	31.2
General Fund Unrestricted	2,343,631,862	2,433,097,336	89,465,475	3.8
Proprietary Fund	59,375,533	34,045,912	(25,329,621)	-42.7
Special Revenue	48,818,920	66,593,812	17,774,892	36.4
Transportation Fund	619,185,086	651,816,265	32,631,180	5.3
Transportation Investment Fund	656,837,256	710,878,876	54,041,620	8.2
Total	9,947,438,507	10,721,167,718	773,729,212	7.8

Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	2018 Net Revenue	2019 Net Revenue	Net Amount Change	Net Change %
911 Telephone Charge				
Total 911 Emergency Services Telephone Charge	41,144,119	48,681,687	7,537,569	18.3
Fiduciary Fund				
Emergency Services Phone Charge	1,699,197	0	(1,699,197)	-100
General Fund Restricted				
Computer Aided Dispatch	254,663	(106)	(254,769)	-100
Statewide Unified 9-1-1 Emergency Services	3,278,763	3,287,693	8,929	0.3
Utah Statewide Radio System Emergency Services	10,359,771	19,274,752	8,914,982	86.1
General Fund Unrestricted				
Public Safety Answering Point - Public Safety	1,343,174	1,646,851	303,677	22.6
Special Revenue				
Public Safety Answering Point - Local Dispatch	24,208,550	24,472,497	263,947	1.1
Aviation Fuel Tax				
Total Aviation Fuel Tax	6,373,584	6,542,801	169,217	2.7
Transportation Fund				
Aviation Fuel Tax	6,373,584	6,542,801	169,217	2.7
Beer Tax				
Total Beer Tax	14,018,070	14,203,312	185,242	1.3
General Fund Restricted				
Alcohol Beverage Enforcement & Treatment Account	5,597,400	5,856,100	258,700	4.6
General Fund Unrestricted				
Beer Tax	8,420,670	8,347,212	(73,458)	-0.9
Cable/Satellite Excise Tax				
Total Cable/Satellite Excise Tax	29,323,749	28,238,296	(1,085,452)	-3.7
General Fund Unrestricted				
Multi-Channel Video or Audio Service	29,323,749	28,238,296	(1,085,452)	-3.7
Cigarette Tax				
Total Cigarette Tax	89,648,009	84,157,715	(5,490,294)	-6.1
General Fund Restricted				
Cigarette Tax-Tobacco Prevention	7,950,000	7,950,000	0	0

General Fund Unrestricted

Cigarette Stamp Tax	81,698,009	76,207,715	(5,490,294)	-6.7
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Corporate Tax

Total Corporate Tax	447,934,375	520,917,624	72,983,250	16.3
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Education/Uniform School

Corporate Tax	447,934,375	520,917,624	72,983,250	16.3
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Individual Income Tax

Total Individual Income Tax	3,998,995,761	4,320,042,492	321,046,730	8.0
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Education/Uniform School

Individual Income Tax-Final Payments	773,097,348	787,881,047	14,783,699	1.9
Individual Income Tax-Withholding	3,225,898,414	3,532,161,445	306,263,031	9.5

Insurance Premium Tax

Total Insurance Premium Tax	161,576,660	171,997,966	10,421,306	6.4
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Fiduciary Fund

Employers Reinsurance & Uninsured Employers	17,298,372	16,128,321	(1,170,052)	-6.8
Fireman's Pension Fund	4,441,954	9,974,041	5,532,087	124.5

General Fund Restricted

Fire Academy Support Fund	2,220,978	4,987,002	2,766,024	124.5
Industrial Accident Fund	2,609,912	2,742,195	132,282	5.1
Relative Value Study Fund	135,287	159,712	24,425	18.1
Workplace Safety Account	1,304,953	1,371,070	66,117	5.1

General Fund Unrestricted

Insurance Premium Tax	133,565,203	136,635,626	3,070,422	2.3
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Local Option Sales and Use Taxes

Total Local Option Sales and Use Taxes	1,413,440,411	1,584,457,195	171,016,784	12.1
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Fiduciary Fund

Botanical, Cultural, Recreational and Zoo	46,289,158	49,481,204	3,192,046	6.9
Correctional Facility Sales and Use Tax	0	25,103,709	25,103,709	
County of the 2nd Class State Highways Projects	20,517,724	22,302,666	1,784,942	8.7
County Option Fixed Guideway Tax	22,643,108	24,624,297	1,981,189	8.7
County Option Sales & Use Tax	150,809,281	161,033,594	10,224,313	6.8
County Option Sales/Use for Highways/Public Transit Tax	28,113,657	82,669,474	54,555,818	194.1
Highways Sales & Use Tax	15,903,959	17,049,196	1,145,237	7.2
Local Sales & Use Tax	603,237,404	641,500,179	38,262,775	6.3
Local Transportation Corridor Preservation-2nd Class County	2,371,632	2,542,916	171,284	7.2
Municipal Energy Sales & Use Tax	6,143,306	9,525,408	3,382,102	55.1
Municipal Telecommunications License Tax	24,738,858	22,814,358	(1,924,500)	-7.8

Public Transit Tax	262,708,899	279,271,938	16,563,039	6.3
Resort Communities Tax	25,559,888	28,198,858	2,638,970	10.3
Rural County Hospital Tax	5,977,640	6,383,582	405,942	6.8
State Highways Projects-Fixed Guideway	1,984,601	2,142,291	157,690	7.9
Town Option Sales & Use Tax	9,941,803	10,466,697	524,894	5.3
Transient Room Tax-County	64,165,599	68,146,437	3,980,838	6.2
Transient Room Tax-First Class County Fund	3,494,152	3,599,015	104,863	3.0%
Transient Room Tax-Municipality	13,144,047	14,853,007	1,708,960	13.0%
TRCC Restaurant Tax	52,823,437	57,241,826	4,418,389	8.4
TRCC Short Term Leasing Tax-Tourism	17,525,908	18,839,108	1,313,200	7.5
TRCC Transient Room Tax-Tourism	2,734,167	2,824,531	90,364	3.3

General Fund Restricted

Homeless Shelter Mitigation	0	2,637,514	2,637,514	0
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Special Revenue

Qualified Emergency Food Agencies Fund	381,252	381,252	0	0
State Imposed Mass Transit Tax	4,228,925	4,504,015	275,090	6.5

Transportation Fund

State Highways Projects-2nd Class County	(316)	(207)	109	-34.6
State Highways Projects-Public Transit Tax	28,002,322	26,320,332	(1,681,991)	-6.0

Local Transportation Corridor Preservation Fee

Total Local Transportation Corridor Pres. Fee	23,191,352	26,351,957	3,160,606	13.6
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Fiduciary Fund

County of the 1st Class State Highways Projects	4,786,457	7,373,470	2,587,013	54.0
Local Trans. Corridor Preservation-1st Class City	1,903,385	101,326	(1,802,059)	-94.7
Local Transportation Corridor Preservation-MV	16,501,510	16,954,931	453,421	2.7

Transportation Fund

County of the 1st Class State Highways Projects	0	1,922,230	1,922,230	
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Mineral Production Withholding

Total Mineral Production Withholding	21,564,072	28,752,885	7,188,813	33.3
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Education/Uniform School

Mineral Production Tax Withholding	21,564,072	28,752,885	7,188,813	33.3
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Mining Severance Tax

Total Mining Severance Tax	10,158,166	13,380,800	3,222,634	31.7
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General Fund Unrestricted

Mining Severance Tax	7,618,625	10,035,600	2,416,976	31.7
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Special Revenue

Mining Severance Tax Permanent State Trust Fund	2,539,542	3,345,200	805,659	31.7
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Motor Fuel Tax

Total Motor Fuel Tax	358,790,455	376,382,150	17,591,695	4.9
General Fund Restricted				
Boat Fuel Tax	3,013,818	2,925,959	(87,859)	-2.9
Off-Highway Vehicle Fuel Tax	1,748,235	1,836,922	88,687	5.1
Transportation Fund				
Motor Fuel Tax	354,028,402	371,619,269	17,590,867	5.0

Motor Vehicle Registration Fees

Total Motor Vehicle Registration Fees	144,978, 894	154,099,843	9,120,949	6.3
General Fund Restricted				
Boat Registration Fees	2,544,119	2,406,356	(137,764)	-5.4
Motor Vehicle Safety Impact Restricted Account	1,229,600	2,694,883	1,465,284	119.2
Off-Highway Vehicle Registration Fees	2,765,525	5,249,204	2,483,679	89.8
OHV Registration Fees	207,381	213,876	6,496	3.1
Snowmobile Registration Fees	305,031	378,236	73,205	24.0
Proprietary Fund				
Land Grant Management Fund Registration Fees	(2,120)	57,793	59,914	-2,825.8
Transportation Fund				
Aircraft Registration Fees	1,334,900	1,157,028	(177,872)	-13.3
Motor Vehicle Registration Fees	46,278,824	49,745,446	3,466,622	7.5
Motorcycle Safety Fees-Dedicated Credit	536,418	486,573	(49,846)	-9.3
MV Public Safety for Highway Patrol	2,451,798	2,533,930	82,132	3.3
Transportation Investment Fund				
Transportation Inv. Fund-MV Registration Fees	87,327,419	89,176,517	1,849,098	2.1

Oil and Gas Conservation Fee

Total Oil and Gas Conservation Fee	3,467,648	4,524,169	1,056,521	30.5
General Fund Restricted				
Oil & Gas Conservation Fee	3,467,648	4,524,169	1,056,521	30.5

Oil and Gas Severance Tax

Total Oil and Gas Severance Tax	28,075,894	27,228,829	(847,066)	-3.0
General Fund Unrestricted				
Oil & Gas Severance Tax	17,422,053	14,484,438	(2,937,615)	-16.9
Special Revenue				
Oil & Gas Severance Tax Permanent State Trust Fund	5,807,351	4,828,146	(979,205)	-16.9
Revitalization Fund-Navajo	472,336	914,157	441,821	93.5
Revitalization Fund-Uintah Basin	4,374,154	7,002,088	2,627,934	60.1

Other Motor Vehicle Taxes and Fees

Total Other Motor Vehicle Taxes and Fees	285,942,587	287,998,262	2,055,674	0.7
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Education/Uniform School

Driver Education Fees-Dedicated Credits	6,235,492	6,449,384	213,892	3.4
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Fiduciary Fund

Collegiate License Plate Fees	1,055,581	1,078,625	23,044	2.2
Motor Vehicle Blindness Prevention Checkoff	25,386	29,474	4,088	16.1
MV County Collections	198,335,896	203,639,110	5,303,213	2.7
Other License Plate and Contributions	131,190	130,560	(630)	-0.5
Tax Commission Suspense	15,151,097	12,970,843	(2,180,254)	-14.4

General Fund Restricted

Electronic Payments Fee	6,588,987	6,070,018	(518,969)	-7.9
MV Automobile 45-Day Permit	4,332,307	4,385,326	53,019	1.2
MV Contribution-Special Group License Plates	514,265	586,466	72,201	14.0
MV Contribution-Voluntary Checkoffs	39,161	43,664	4,503	11.5
Other License Plate and Contributions	245,575	274,900	29,325	11.9

General Fund Unrestricted

DUI Impound Fees	1,578,572	1,489,468	(89,104)	-5.6
Misc. Dedicated Credits-Other Agencies	4,606,386	455,649	(4,150,737)	-90.1
Misc. Dedicated Credits-Tax Commission	2,218,496	2,289,524	71,028	3.2
MV Registration/Plate Fees-Plate, Admin. Fee	3,372,935	3,362,851	(10,084)	-0.3
MVED Business Regulation Fees	2,513,250	2,204,225	(309,026)	-12.3
Other License Plate and Contributions	371	390	20	5.3
Search and Rescue-Dedicated Credits	139,814	32,016	(107,798)	-77.1

Special Revenue

Traumatic Head and Spinal Cord Injury Rehab.	234,223	352,590	118,367	50.5
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Transportation Fund

DUI Impound Fees	1,137,494	1,101,137	(36,357)	-3.2
Motor Carrier Fees	2,364,613	2,809,723	445,110	18.8
Motor Vehicle Control Fees	6,246,219	6,390,132	143,913	2.3
Proportional Registration-Highway Use Tax	8,773,679	10,450,108	1,676,430	19.1
Proportional Registration Fees	16,683,901	17,862,800	1,178,899	7.1
Temporary Permits	218,351	223,555	5,204	2.4
Uninsured Motorist Fees	3,199,349	3,315,724	116,376	3.6

Other Taxes and Fees

Total Other Taxes and Fees	49,640,326	52,532,579	2,892,253	5.8
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Clearing

Clearing-Insurance Premium	(2)	0	2	-100
Clearing-MV Registration Prepayments	9,422	0	(9,422)	-100

Education/Uniform School

IIT Contributions- Invest More for Education	727	135	(592)	-81.5
State Transient Room Tax-Hospitality Tourism	129,250	300,000	170,750	132.1

Fiduciary Fund

Car & Bus Tax	10,021,005	8,886,420	(1,134,585)	-11.3
Environmental Assurance Tax	5,420,861	6,143,939	723,078	13.3
Income Tax Contributions-Education	43,570	37,172	(6,398)	-14.7
Income Tax Contributions-Election Campaign	107,788	107,874	86	0.1
Tax Cash Bonds	0	7,000	7,000	

General Fund Restricted

Admin. Allowance Service Charge- Sales Tax & Misc.	11,419,669	10,783,726	(635,943)	-5.6
Brine Shrimp Royalty Tax	1,317,174	1,129,169	(188,005)	-14.3
Commerce Charges	434,911	433,304	(1,607)	-0.4
Court Complex Fees	4,257,145	4,546,752	289,607	6.8
Income Tax Contributions-Homeless, Children's Organ, Etc.	177,843	99,502	(78,340)	-44.1
Lubricating Oil Fee-Used oil	604, 817	580,806	(24,011)	-4.0
Other Misc	296,068	287,027	(9,042)	-3.1
Sovereign Lands Management Account	0	125,000	125,000	

General Fund Unrestricted

Cigarette/eCig License Fees	14,300	880	(13,420)	-93.8
County Property Tax Transaction Fee	3,255,051	3,368,924	113,873	3.5
Court Fees	2,926,675	3,372,849	446,174	15.2
Farm Tool Tax Credit	(1,738)	(7,567)	(5,829)	335.4
Federal Revenues & Grants	581,373	521,125	(60,248)	-10.4
Misc. Dedicated Credits- Electronic Convenience Fees	1,074,481	1,177,203	102,722	9.6
Misc. Dedicated Credits-MV Sale of Info	202,325	41,988	(160,337)	-79.2
Misc. Dedicated Credits-Tax Commission	56,103	50,766	(5,337)	-9.5
Other Misc.	193,398	554,687	361,289	186.8
Property Tax Relief Credits-Circuit Breaker	(5,631,025)	(5,799,663)	(168,639)	3.0

Special Revenue

Clear Air Fund Contributions	39,151	40,234	1,083	2.8
Misc. Special Revenues	19,247	1,197	(18,050)	-93.8
Private Organ Donation Contributions	37,141	41,451	4,310	11.6
State Transient Room Tax-Outdoor Recreation Infrastructure	2,267,480	5,190,705	2,923,225	128.9
Suicide Prevention	0	24,128	24,128	
Waste Tire Recycling Fees	3,675,819	3,482,181	(193,638)	-5.3

Transportation Fund

Motor Vehicle Rental Tax	6,690,297	7,003,667	313,370	4.7
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Special Fuel Tax

Total Special Fuel Tax	134,865,252	142,332,016	7,466,764	5.5
Transportation Fund				
Special Fuel Tax	134,070,145	141,380,429	7,310,284	5.5
Special Fuel Tax-CNG/LNG	795,107	951,587	156,480	19.7

State Sales and Use Tax

Total State Sales and Use Tax	2,662,279,992	2,806,861,877	144,581,884	5.4
General Fund Restricted				
Water Infrastructure Restricted 1/16% Sales Tax Diversion	7,748,271	16,254,409	8,506,137	109.8
General Fund Unrestricted				
Dedicated Credits-DNR Plants/Animal Protect-Sales	2,450,000	2,450,000	0	0
Dedicated Credits-DNR Watershed Rehabilitation/Cloud Seed	650,000	650,000	0	0
State Sales Tax	2,018,746,777	2,116,255,116	97,508,339	4.8
Water & Wastewater Projects-Division of Water Rights	3,263,703	3,547,903	284,200	8.7
Proprietary Fund				
Throughput Infrastructure Fund	27,000,000	0	(27,000,000)	-100
Water & Wastewater Projects-Sales	32,377,653	33,988,119	1,610,466	5.0
Special Revenue				
Medicaid Expansion	0	11,480,221	11,480,221	
Qualified Emergency Food Agencies Fund	533,750	533,750	0	0
Transportation Investment Fund				
Transportation Investment Fund-30% Sales Growth Diversion	231,618,359	243,198,204	11,579,845	5.0
Transportation Investment Fund \$90MM	63,000,000	0	(63,000,000)	-100
Transportation Inv. Fund 0.05% Diversion	22,929,154	19,235,820	(3,693,334)	-16.1
Transportation Inv. Fund 1/16% Sales Diversion	30,993,085	24,381,613	(6,611,472)	-21.3
Transportation Investment Fund 3.68% Vehicle Related Products	0	102,870,045	102,870,045	0
Transportation Investment Fund 8.3% Vehicle Related Products	220,969,239	232,016,677	11,047,438	5.0

Tobacco Tax

Total Tobacco Tax	22,029,132	21,483,265	(545,867)	-2.5
General Fund Unrestricted				
Tobacco Products Tax	22,029,132	21,483,265	(545,867)	-2.5

Net Revenue

9,947,438,507	10,721,167,718	773,729,212	7.8
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Income Tax

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

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

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

Corporate Income Tax

The state corporate franchise and income tax rate was lowered from 5 percent to 4.95 percent beginning in tax year 2018. There is a minimum \$100 tax per corporation.

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

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

Individual Income Tax Withholding

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

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

Individual Income Tax

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

Corporate Franchise Tax

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

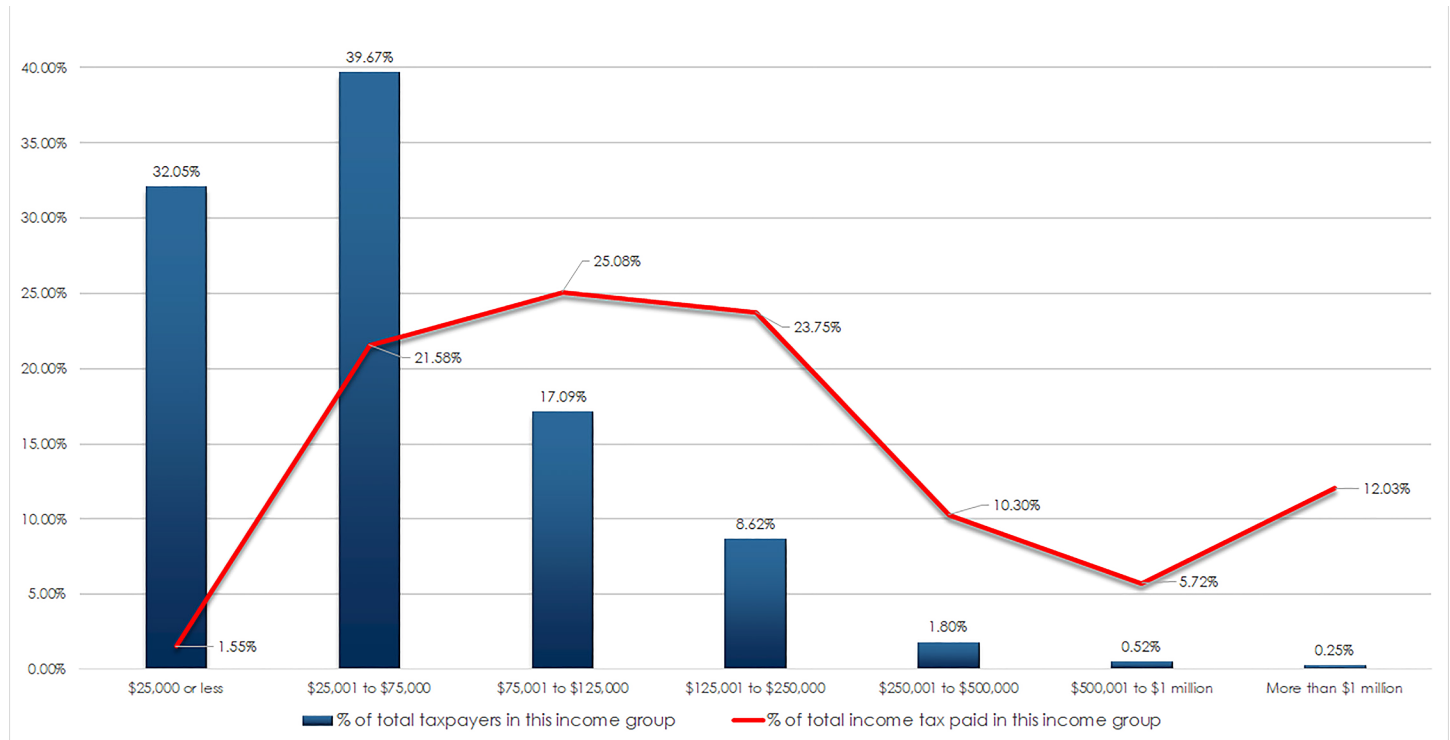
Mineral Withholding Tax

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

Additional information about Utah income tax can be found at tax.utah.gov/econstats/income

State Income Tax Data

(Based on 2017 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 2017 tax year. For example, 32.05% of taxpayers earned \$25,000 or less; however they only paid 1.55% of total state income taxes. Only 0.25% of Utah taxpayers earned more than \$1 million; however, they paid 12.03% of the total state income taxes.

Adjusted Gross Income Group	No. of Returns	Adjusted Gross Income	Taxes Paid	% of Returns	% of Total Taxes Paid
\$10,000 or LESS	164,419	-1,006,275,846	957,749	13.44%	0.03%
\$10,001-25,000	227,701	3,951,412,342	50,931,058	18.61%	1.52%
20,001-50,000	295,905	10,771,894,185	299,917,666	24.19%	8.94%
50,001-75,000	189,399	11,684,273,969	423,873,293	15.48%	12.64%
75,001-100,000	128,325	11,123,400,533	449,372,610	10.49%	13.40%
100,001-125,000	80,812	9,004,483,561	391,524,911	6.61%	11.68%
125,001-150,000	45,846	6,249,209,428	282,027,130	3.75%	8.41%
150,001-250,000	59,634	11,076,741,231	514,297,816	4.87%	15.34%
250,001-500,000	22,059	7,371,188,642	345,332,704	1.80%	10.30%
500,001-1,000,000	6,305	4,209,363,702	191,777,648	0.52%	5.72%
1,000,000+	3,082	9,460,415,936	403,416,389	0.25%	12.03%
Total	1,223,487	83,896,107,683	3,353,438,974	100.00%	100.00%

State Income Tax Contributions

Category	2014		2015		2016		2017		2018	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Homeless Assistance	2,179	\$58,572	2,555	\$69,573	2,740	\$74,102	2,561	\$71,740	2,333	\$55,642
Children's Organ Transplant	1,782	\$32,421	2,002	\$38,042	2,301	\$44,850	2,765	\$54,847	2,068	\$38,983
School District Foundations	951	\$27,248	1,014	\$24,921	1,180	\$30,090	1,590	\$46,178	1,410	\$35,139
Spay and Neuter	1,515	\$26,347	1,586	\$27,715						
Canine Body Armor	740	\$10,868	898	\$15,364	1,381	\$24,336				
Invest More for Education	695	\$8,083	701	\$9,868	1,000	\$15,013				
Youth Development	210	\$3,360	250	\$3,860	312	\$5,477				
Youth Character	112	\$1,905	151	\$1,786	188	\$2,352				
Clean Air							2,457	\$42,559	2,337	\$39,399
Suicide Prevention									1,673	\$26,814
Totals	8,184	\$168,804	9,157	\$191,129	9,102	\$196,220	9,373	\$215,324	9,821	\$195,347

Additional information about Utah income tax contributions can be found at tax.utah.gov/ecostats/income/statereturns

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

Taxable Income Group	Returns	% of Total Returns	Tax Amount	% of Total Corporate Tax Paid	Net Taxable Income
Under \$10,000	1,276	21.59%	\$334,358	0.11%	\$6,686,663
\$10,000 - \$50,000	1,758	29.74%	\$2,259,009	0.73%	\$45,178,784
\$50,001 - \$100,000	805	13.62%	\$2,836,754	0.92%	\$56,734,622
\$100,001 - \$1,000,000	1,405	23.77%	\$24,173,053	7.82%	\$483,460,493
\$1,000,001 - \$10,000,000	553	9.36%	\$87,622,947	28.36%	\$1,752,458,751
Over \$10,000,000,	114	1.93%	\$191,724,873	62.06%	\$3,834,497,239
Total	5,911	100.00%	\$308,950,994	100.00%	\$6,179,016,552

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

State Corporate Taxes Paid by Industry Groups

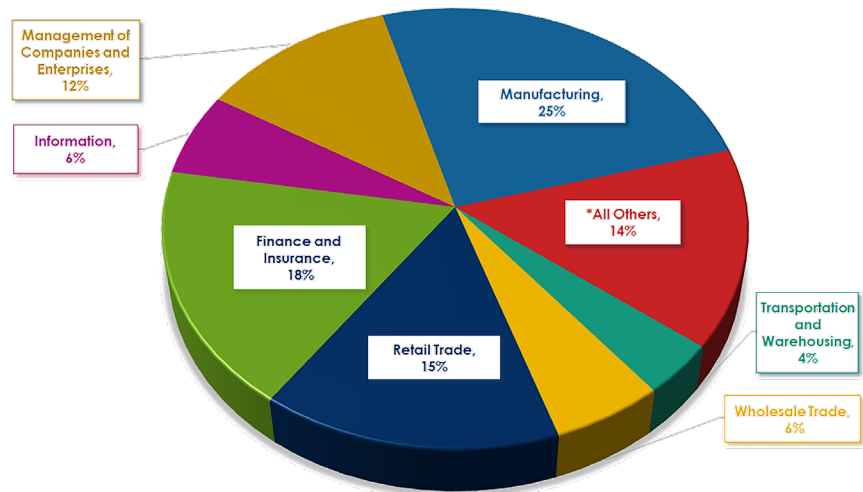
Industry (NAICS)	Returns	Franchise Tax	Share
Agriculture, Forestry, Fishing and Hunting	114	165,592	0.1%
Mining	367	6,667,199	2.1%
Utilities	61	474,103	0.2%
Construction	1,088	3,759,757	1.2%
Manufacturing	2,418	78,197,924	25.1%
Wholesale Trade	1,540	17,544,896	5.6%
Retail Trade	1,158	47,177,255	15.2%
Transportation and Warehousing	412	12,648,363	4.1%
Information	955	18,866,744	6.1%

Finance and Insurance	2,394	55,026,660	17.7%
Real Estate and Rental and Leasing	891	4,357,898	1.4%
Professional, Scientific and Technical Services	3,269	12,054,222	3.9%
Management of Companies and Enterprises	1,335	37,094,145	11.9%
Administrative and Support and Waste Management and Remediation Services	664	4,327,109	1.4%
Educational Services	144	333,701	0.1%
Healthcare and Social Assistance	662	1,327,719	0.4%
Arts, Entertainment and Recreation	190	705,828	0.2%
Accommodation and Food Services	364	2,859,793	0.9%
Other Services (except Public Administration)	442	637,861	0.2%
Unknown or Undisclosable	3,172	7,149,629	2.3%
Total	21,640	311,268,398	100.0%

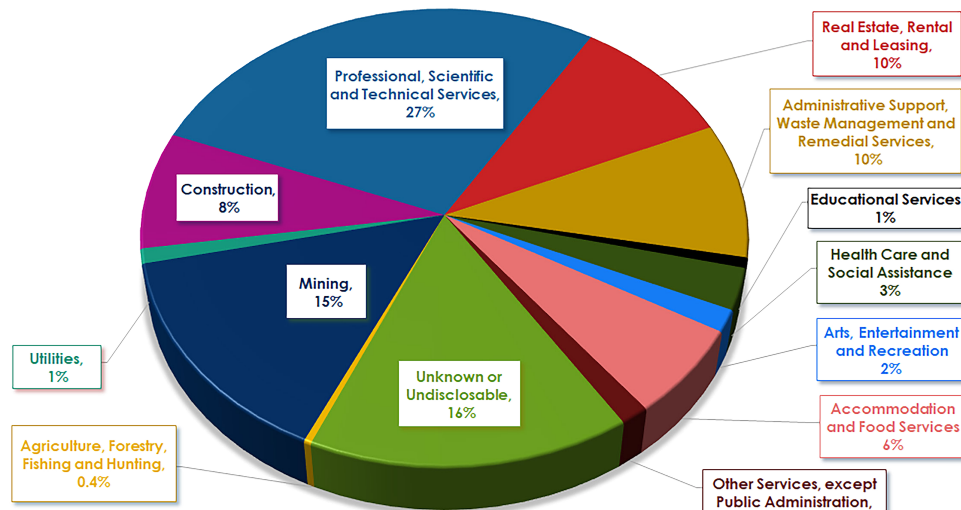
This table includes all corporate taxpayers with the number of returns and total tax for 2017. Manufacturing, Finance and Insurance and Retail Trade were the largest taxpaying industries. Each paid more than \$45 million in corporate franchise taxes. These amounts reflect the tax liabilities shown on 2017 returns which do not equal the tax amounts received in 2017. Returns are generally filed on a calendar year basis, but receipts reported in this report are based on the State's fiscal year.

Corporate Franchise Taxes by Industry

Major Industry Sectors



*All Others



Federal Income Tax Data

Select Return Data

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

Sources of Income (in millions of dollars)

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

Federal Income Taxes Paid by Adjusted Gross Income Group

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	Percent of Tax paid
\$25,000 or less	433,456	\$3,089,387,440	\$116,206,940	33.11%	1.06%
\$25,001 - \$75,000	513,217	\$23,713,544,720	\$1,405,581,617	39.21%	12.79%
\$75,001 - \$125,000	219,007	\$21,077,654,461	\$1,768,428,538	16.73%	16.09%
\$125,001 - \$250,000	110,507	\$18,167,563,417	\$2,352,470,414	8.44%	21.41%
\$250,001 - \$500,000	23,118	\$7,722,566,692	\$1,521,782,325	1.77%	13.85%
500,001 - \$1,000,000	6,497	\$4,343,289,546	\$1,081,143,998	0.50%	9.84%
Over \$1,000,000	3,178	\$10,084,107,879	\$2,744,084,940	0.24%	24.97%
Total	1,308,980	\$88,198,114,155	\$10,989,698,772	100%	100%

Federal Income Tax County Comparison

(Ranked by Adjusted Gross Income for 2017 tax year)

County	Number of Returns	Average Adjusted Gross Income	Average Federal Tax	Average Net Exemptions	Average AGI
Summit County	19,451	\$109,746	\$26,434	2.11	1
Morgan County	4,382	\$96,362	\$16,972	2.78	2
Wasatch County	11,233	\$72,211	\$12,101	2.57	3
Davis County	132,457	\$68,263	\$9,706	2.52	4
Salt Lake County	475,072	\$64,486	\$10,317	2.21	5
Utah County	214,719	\$61,366	\$9,081	2.68	6
Washington County	62,132	\$57,226	\$8,641	2.34	7
Tooele County	26,228	\$57,177	\$6,748	2.54	8
Weber County	107,433	\$56,910	\$7,549	2.28	9
Duchesne County	7,297	\$54,780	\$7,168	2.67	10
Grand County	4,601	\$54,440	\$9,166	1.95	11
Box Elder County	21,646	\$54,093	\$6,485	2.52	12
Uintah County	11,148	\$53,599	\$6,934	2.62	13
Cache County	46,643	\$53,134	\$7,098	2.47	14
Juab County	4,239	\$51,399	\$5,953	2.72	15
Sevier County	7,870	\$50,719	\$6,855	2.54	16
Daggett County	379	\$50,099	\$6,135	2.29	17
Carbon County	7,582	\$49,430	\$6,598	2.28	18
Emery County	3,682	\$49,227	\$5,943	2.53	19
Millard County	4,698	\$48,973	\$6,271	2.65	20
Kane County	2,927	\$48,961	\$6,729	2.15	21
Rich County	864	\$46,653	\$5,751	2.61	22
Iron County	18,701	\$46,523	\$6,064	2.44	23
Sanpete County	9,181	\$46,084	\$5,819	2.71	24
Wayne County	1,013	\$45,858	\$6,884	2.36	25
Beaver County	2,580	\$45,732	\$5,222	2.65	26
Garfield County	1,966	\$43,490	\$5,763	2.33	27
San Juan County	4,086	\$42,448	\$5,334	2.53	28
Piute County	492	\$36,221	\$4,261	2.36	29
Total	1,308,980	\$67,565	\$11,722	2.4	

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 2017 tax year it was more than \$13 million higher than Morgan County, the second highest. The five lowest AGI Counties are all located in rural Utah.

Sales Tax

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

Utah Code §59-12-103

FY2019 Revenues \$2,806,861,876

State Sales and Use Tax (Net FY00 - FY19)

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

Local Sales and Use Tax

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

Utah Code §59-12-204

FY2019 Revenues/\$641,500,179

Local Sales and Use Tax Collected (Net FY04 - FY19)

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

Local Sales Tax Distribution

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Beaver County					
Beaver City	565,050	605,373	7.1%	628,210	3.8%
Milford	249,702	233,773	-6.4%	264,264	13.0%
Minersville	99,142	102,943	3.8%	109,307	6.2%
Total Cities and Towns	913,894	942,088	3.1%	1,001,782	6.3%
Beaver County	226,236	184,529	-18.4%	189,557	2.7%
Total County, Cities and Towns	1,140,130	1,126,617	-1.2%	1,191,338	5.7%

Box Elder County

Bear River	107,611	153,044	42.2%	115,569	-24.5%
Brigham	3,161,352	3,372,781	6.7%	3,426,805	1.6%
Corinne	174,042	194,872	12.0%	204,074	4.7%
Deweyville	41,246	44,591	3.1%	47,292	6.1%
Elwood	136,612	147,679	8.1%	156,661	6.1%
Fielding	50,220	54,560	8.6%	57,913	6.1%
Garland	273,918	297,027	18.5%	315,570	6.2%
Honeyville	172,797	204,848	18.5%	216,856	5.9%
Howell	25,474	27,005	6.0%	28,046	3.9%
Mantua	80,772	92,532	14.6%	100,987	9.1%
Perry	940,971	996,919	5.9%	1,061,178	6.4%
Plymouth	91,163	103,184	13.2%	181,575	76.0%
Portage	26,226	28,588	9.0%	30,624	7.1%
Snowville	43,102	46,631	8.2%	45,972	-1.4%
Tremonton	1,589,280	1,715,449	7.9%	1,765,592	2.9%
Willard	250,592	263,665	5.2%	279,606	6.0%
Total Cities and Towns	7,165,376	7,743,375	8.1%	8,034,318	3.8%
Box Elder County	1,296,140	1,365,016	5.3%	1,525,676	11.8%
Total County, Cities and Towns	8,461,516	9,108,391	7.6%	9,559,994	5.0%

Cache County

Amalga	67,708	73,342	8.3%	77,527	5.7%
Clarkston	71,285	77,573	8.8%	85,218	9.9%
Cornish	33,227	34,687	4.4%	36,491	5.2%
Hyde park	718,776	774,995	7.8%	819,907	5.8%
Hyrum	1,006,334	1,113,751	10.7%	1,166,328	4.7%
Lewiston	213,589	241,686	13.2%	245,537	1.6%
Logan	10,276,682	10,964,784	6.7%	11,488,952	4.8%
Mendon	145,891	163,471	12.1%	165,462	1.2%
Millville	217,533	235,635	8.3%	248,887	5.6%
Newton	84,189	91,232	8.4%	96,172	5.4%
North Logan	2,109,310	2,281,770	8.2%	2,374,278	4.1%
Paradise	103,905	110,492	6.3%	115,967	5.0%
Providence	955,710	1,018,541	6.6%	1,097,475	7.7%
Richmond	318,042	375,310	18.0%	377,545	0.6%
River Heights	244,976	238,840	-2.5%	243,401	1.9%
Smithfield	1,428,369	1,559,914	9.2%	1,656,938	6.2%
Wellsville	420,121	449,865	7.1%	473,951	5.4%
Trenton	52,039	56,130	7.9%	60,376	7.6%
Nibley	715,104	805,236	12.6%	859,182	6.7%
Total Cities and Towns	19,182,790	20,667,255	7.7%	21,689,593	4.9%
Cache County	847,673	861,406	1.6%	914,952	6.2%
Total County, Cities and Towns	20,030,463	21,528,661	7.5%	22,604,545	5.0%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Carbon County

Helper	272,835	308,713	13.2%	322,711	4.5%
Price	2,038,061	2,149,615	5.5%	2,203,220	2.5%
Schofield	7,429	8,052	8.4%	7,917	-1.7%
Wellington	215,628	328,236	52.2%	306,168	-6.7%
East Carbon	183,006	205,822	12.5%	198,100	-3.8%
Total Cities and Towns	2,716,960	3,000,438	10.4%	3,038,116	1.3%
Carbon County	984,792	1,079,429	9.6%	1,199,146	11.1%
Total County, Cities and Towns	3,701,752	4,079,868	10.2%	4,237,261	3.9%

Daggett County

Dutch John	27,789	35,014	26.0%	37,735	7.8%
Manila	52,727	55,241	4.8%	60,702	9.9%
Total Cities and Towns	80,516	90,255	12.1%	98,437	9.1%
Daggett County	104,377	121,152	16.1%	105,113	-13.2%
Total County, Cities and Towns	184,894	211,407	14.3%	203,550	-3.7%

Davis County

Bountiful	7,100,903	7,403,306	4.3%	7,680,616	3.7%
Centerville	3,751,633	3,982,774	6.2%	4,202,650	5.5%
Clearfield	4,093,085	4,426,621	8.1%	4,628,625	4.3%
Fruit Heights	664,854	714,008	7.4%	750,966	5.2%
Farmington	4,279,787	4,728,420	10.5%	5,025,175	6.3%
Kaysville	4,391,141	4,846,018	10.4%	4,839,773	-0.1%
Layton	14,355,214	15,169,732	5.7%	15,911,338	4.9%
North Salt Lake	3,746,838	4,261,683	13.7%	4,438,501	4.1%
South Weber	815,572	913,776	12.0%	965,681	5.7%
Sunset	680,305	731,915	7.6%	768,145	4.9%
Syracuse	3,699,925	4,023,618	8.7%	4,295,873	6.8%
West Point	1,255,227	1,388,426	10.6%	1,456,853	4.9%
Woods Cross	2,510,592	2,722,038	10.4%	2,886,972	4.1%
Clinton	3,208,921	3,392,857	5.7%	3,610,101	6.4%
West Bountiful	1,983,062	2,036,045	2.7%	2,007,938	-1.4%
Falcon Hill Davis	13,168	20,119	52.8%	20,635	2.6%
Total Cities and Towns	56,550,225	60,811,357	7.5%	63,479,842	4.4%
Davis County	713,974	647,91	-9.3%	666,935	2.9%
Total County, Cities and Towns	57,264,199	61,459,271	7.3%	64,146,777	4.4%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Duchesne County

Altamont	84,012	95,414	13.6%	98,600	3.3%
Duchesne	305,877	324,174	6.0%	326,773	0.8%
Myton	112,375	119,353	6.2%	144,790	21.3%
Roosevelt	1,693,669	1,788,977	5.6%	1,973,999	10.3%
Tabiona	20,449	22,355	9.3%	21,532	-3.7%
Total Cities and Towns	2,216,382	2,350,273	6.0%	2,565,694	9.2%
Duchesne County	1,741,170	2,137,012	22.7%	2,141,008	0.2%
Total County, Cities and Towns	3,957,553	4,487,285	13.4%	4,706,702	4.9%

Emery County

Castle Dale	274,066	273,411	-0.2%	277,318	1.4%
Clawson	19,526	20,892	7.0%	20,573	-1.5%
Cleveland	56,240	58,500	4.0%	61,310	4.8%
Elmo	42,900	44,889	4.6%	46,166	2.8%
Emery City	31,342	38,262	22.1%	40,183	5.0%
Ferron	175,613	186,522	6.2%	190,341	2.0%
Green River	238,411	255,468	7.2%	256,963	0.6%
Huntington	308,881	382,874	24.0%	422,181	10.3%
Orangeville	166,679	175,497	5.3%	178,919	1.9%
Total Cities and Towns	1,313,659	1,436,315	9.3%	1,493,952	4.0%
Emery County	275,165	363,315	32.0%	411,362	13.2%
Total County, Cities and Towns	1,588,824	1,799,630	13.3%	1,905,315	5.9%

Garfield County

Antimony	21,687	23,469	8.2%	24,591	4.8%
Boulder	45,463	58,150	27.9%	55,980	-3.7%
Bryce Canyon	224,390	255,827	14.0%	240,335	-6.1%
Cannonville	36,028	30,335	-15.8%	31,437	3.6%
Escalante	128,127	147,939	15.5%	152,787	3.3%
Hatch	26,739	28,829	7.8%	32,743	13.6%
Henrieville	22,774	24,474	7.5%	26,128	6.8%
Panguitch	265,654	298,457	12.3%	312,848	4.8%
Tropic	93,949	107,519	14.4%	120,635	12.2%
Total Cities and Towns	864,812	974,998	12.7%	997,484	2.3%
Garfield County	337,949	338,376	0.1%	336,337	-0.6%
Total County, Cities and Towns	1,202,760	1,313,375	9.2%	1,333,821	1.6%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Grand County

Castle Valley	45,970	48,950	6.5%	48,575	-0.8%
Moab	1,928,286	2,083,268	8.0%	2,181,297	4.7%
Total Cities and Towns	1,974,256	2,132,218	8.0%	2,229,871	4.6%
Grand County	884,928	952,646	7.7%	1,015,289	6.6%
Total County, Cities and Towns	2,859,183	3,084,864	7.9%	3,245,160	5.2%

Iron County

Cedar City	6,224,569	6,793,309	9.1%	7,284,124	7.2%
Enoch	651,148	727,764	11.8%	774,714	6.5%
Kanarraville	43,541	48,557	11.5%	67,279	38.6%
Paragonah	58,125	62,243	7.1%	68,026	9.3%
Parowan	410,451	436,041	6.2%	453,192	3.9%
Brian Head	134,323	127,363	-5.2%	153,024	20.1%
Cedar Highlands	0	862	NA	11,939	1,285.1%
Total Cities and Towns	7,522,157	8,196,139	9.0%	8,812,297	7.5%
County	955,339	1,030,418	7.9%	1,100,034	6.8%
Total County, Cities and Towns	8,477,496	9,226,557	8.8%	9,912,331	7.4%

Juab County

Eureka	75,397	81,980	8.7%	82,849	1.1%
Levan	94,022	109,882	16.9%	109,347	-0.5%
Mona	202,011	224,269	11.0%	248,950	11.0%
Nephi	898,688	993,760	10.6%	1,051,530	5.8%
Rocky Ridge	94,352	112,313	19.0%	120,573	7.4%
Total Cities and Towns	1,364,470	1,522,205	11.6%	1,613,248	6.0%
Juab County	167,066	164,110	-1.8%	201,153	22.6%
Total County, Cities and Towns	1,531,536	1,686,315	10.1%	1,814,410	7.6%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Kane County

Alton	16,672	18,825	12.9%	19,915	5.8%
Glendale	43,085	47,114	9.4%	50,166	6.5%
Kanab	849,603	953,804	12.3%	1,005,836	5.5%
Orderville	123,373	131,876	6.9%	137,902	4.6%
Big Water	185,978	208,612	12.2%	201,671	-3.3%
Total Cities and Towns	1,218,712	1,360,231	11.6%	1,415,491	4.1%
Kane County	445,653	461,875	3.6%	570,882	23.6%
Total County, Cities and Towns	1,664,364	1,822,106	9.5%	1,986,372	9.0%

Millard County

Delta	734,724	755,742	2.9%	786,475	4.1%
Fillmore	471,088	490,160	4.0%	508,323	3.7%
Hinckley	71,953	76,239	6.0%	79,407	4.2%
Holden	41,376	44,324	7.1%	45,799	3.3%
Kanosh	51,842	55,391	6.8%	57,844	4.4%
Lemington	28,620	25,976	-9.2%	30,830	18.7%
Lynndyl	12,024	12,774	6.2%	13,102	2.6%
Meadow	40,397	42,773	5.9%	71,034	66.1%
Oak City	66,122	72,148	9.1%	74,821	3.7%
Scipio	59,726	67,691	13.3%	67,333	-0.5%
Total Cities and Towns	1,577,874	1,643,218	4.1%	1,734,967	5.6%
Millard County	527,716	541,255	2.6%	551,472	1.9%
Total County, Cities and Towns	2,105,590	2,184,472	3.7%	2,286,439	4.7%

Morgan County

Morgan	717,804	811,667	13.1%	832,683	2.6%
Total Cities and Towns	717,804	811,667	13.1%	832,683	2.6%
MorganCounty	867,073	932,365	7.5%	1,013,681	8.7%
Total County, Cities and Towns	1,584,877	1,744,033	10.0%	1,846,364	5.9%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Piute County

Circleville	63,005	62,897	-0.2%	64,005	1.8%
Junction	23,642	23,544	-0.4%	24,348	3.4%
Kingston	16,638	16,811	1.0%	17,261	2.7%
Marysvale	56,027	58,254	4.0%	64,560	10.8%
Total Cities and Towns	159,313	161,505	1.4%	170,175	5.4%
Piute County	29,361	30,146	2.7%	36,204	20.1%
Total County, Cities and Towns	188,674	191,651	1.6%	206,378	7.7%

Rich County

Garden City	185,209	215,694	15.5%	242,365	12.4%
Lake Town	38,336	40,400	2.7%	42,121	4.3%
Randolph	58,317	62,497	7.2%	69,755	11.6%
Woodruff	28,552	31,754	11.2%	49,786	56.8%
Total Cities and Town	311,413	350,346	12.5%	404,026	15.3%
Rich County	103,941	117,317	12.9%	142,799	21.7%
Total County, Cities and Towns	415,354	467,663	12.6%	545,825	16.9%

Salt Lake County

Alta	320,668	307,560	-4.1%	359,427	16.9%
Bluffdale	1,569,517	1,929,308	22.9%	2,335,947	21.1%
Cottonwood Heights	5,768,654	6,048,504	4.9%	6,300,874	4.2%
Draper	11,417,575	12,815,441	12.2%	13,357,893	4.2%
Herriman	3,703,059	4,549,664	22.9%	5,196,185	14.2%
Holladay	4,162,424	4,380,984	5.3%	4,599,541	5.0%
Midvale	6,950,507	7,357,973	5.9%	7,604,064	3.4%
Millcreek	716,545	9,689,175	1,252.2%	10,478,475	8.1%
Murray	15,069,478	15,948,743	5.8%	16,255,271	1.9%
Riverton	6,246,267	6,774,989	8.5%	7,474,603	10.3%
Salt Lake City	56,215,516	61,012,067	8.5%	64,449,802	5.6%
Sandy	20,386,207	21,613,868	6.0%	22,370,166	3.5%
South Jordan	13,456,216	15,217,899	13.1%	15,325,282	0.7%
South Salt Lake	10,220,976	10,910,206	6.7%	11,832,479	8.5%
Taylorsville	8,254,033	8,640,065	4.7%	9,095,309	5.3%
West Jordan	18,273,841	19,640,065	7.5%	20,800,697	5.9%
West Valley	24,804,975	26,272,916	5.9%	27,482,187	4.6%
Utah Data Center SL Co.	6,284	4,715	-25.0%	2,659	-43.6%
Copperton Township	0	75,132	NA	93,818	24.9%
Emigration Canyon Township	0	160,265	NA	205,267	28.1%
Kearns Township	0	3,603,825	NA	4,324,558	20.0%
Magna Township	0	3,017,595	NA	3,623,732	20.1%
White City Township	0	530,542	NA	621,765	17.2%

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Total Cities and Towns	207,542,742	240,502,322	15.9%	254,191,001	5.7%
Salt Lake County	22,759,846	7,950,755	-65.1%	5,282,600	-33.6%
Total County, Cities and Towns	230,302,588	248,453,077	7.9%	259,473,601	4.4%

San Juan County

Blanding	565,555	619,358	9.7%	604,411	-2.4%
Bluff	0	0	NA	4,874	NA %
Monticello	322,425	355,652	10.3%	352,967	-0.8%
Total Cities and Towns	886,981	975,010	9.9%	962,251	-2.4%
San Juan County	1,380,209	1,491,686	8.1%	1,485,874	6.4%
Total County, Cities and Towns	2,267,190	2,466,696	8.8%	2,549,125	3.3%

Sanpete County

Centerfield	167,355	185,890	11.1%	190,938	2.7%
Ephraim	1,178,676	1,290,440	9.5%	1,345,300	4.3%
Fairview	186,629	208,416	11.7%	212,763	2.1%
Fayette	26,094	28,101	7.7%	29,792	6.0%
Fountain Green	116,877	125,098	7.0%	133,231	6.5%
Gunnison	459,870	502,132	9.2%	530,170	5.6%
Manti	400,550	432,355	7.9%	457,639	5.8%
Mayfield	56,323	59,553	5.7%	61,865	3.9%
Moroni	189,942	206,812	8.9%	220,044	6.4%
Mount Pleasant	484,619	532,812	9.9%	556,050	4.4%
Spring City	109,034	119,096	9.2%	124,832	4.8%
Sterling	35,149	37,422	6.5%	39,205	4.8%
Wales	37,116	40,611	9.4%	41,586	2.4%
Total Cities and Town	3,448,234	3,768,739	9.3%	3,943,417	4.6%
County	484,631	557,893	15.1%	592,916	6.3%
Total County, Cities and Towns	3,932,865	4,326,632	10.0%	4,536,333	4.8%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Sevier County

Annabella	85,678	94,173	9.9%	95,417	1.3%
Aurora	130,340	142,439	9.3%	143,457	0.7%
Central Valley	58,068	61,313	5.6%	66,408	8.3%
Elsinore	106,417	115,817	8.8%	119,251	3.0%
Glenwood	50,239	54,799	9.1%	57,516	5.0%
Joseph	37,589	40,163	6.8%	42,827	6.6%
Koosharem	36,388	38,861	6.8%	40,349	3.8%
Monroe	253,626	275,824	8.8%	294,736	6.9%
Redmond	95,829	100,939	5.3%	104,412	3.4%
Richfield	1,973,975	2,099,422	6.4%	2,210,123	5.3%
Salina	510,354	551,948	8.2%	574,754	4.1%
Sigurd	51,184	58,549	15.0%	61,327	4.2%

Total Cities and Towns

3,389,688 **3,634,546** **7.2%** **3,810,579** **4.8%**

Sevier County	404,339	507,961	25.6%	565,321	11.3%
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Total County, Cities and Towns

3,794,027 **4,142,507** **9.2%** **4,375,899** **5.6%**

Summit County

Coalville	239,343	267,009	11.6%	281,906	5.6%
Francis	196,307	200,381	2.1%	222,492	11.0%
Henefer	101,224	107,768	6.5%	116,730	8.3%
Kamas	493,305	538,705	9.2%	574,186	6.6%
Oakley	202,913	211,814	4.4%	227,409	7.4%
Park City	5,557,742	5,869,946	5.6%	6,341,089	8.0%

Total Cities and Towns

6,790,833 **7,195,623** **6.0%** **7,763,812** **7.9%**

Summit County	6,634,777	6,977,241	5.2%	7,387,362	5.9%
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Total County, Cities and Towns

13,425,610 **14,172,864** **5.6%** **15,151,174** **6.9%**

Tooele County

Grantsville	1,279,866	1,411,961	10.3%	1,522,355	7.8%
Ophir	4,498	0	-100%	0	NA%
Stockton	72,388	78,718	8.7%	89,224	13.3%
Tooele	5,389,051	5,834,833	8.3%	6,141,300	5.3%
Vernon	29,886	34,029	13.9%	38,403	12.9%
Wendover	203,290	216,033	6.3%	226,242	4.7%
Rush Valley	53,092	69,599	31.1%	57,489	-17.4%

Total Cities and Towns

7,032,072 **7,645,173** **8.7%** **8,075,013** **5.6%**

Tooele County	2,382,226	2,650,771	11.3%	2,890,037	9.0%
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Total County, Cities and Towns

9,414,298 **10,295,945** **9.4%** **10,965,051** **6.5%**

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Uintah County

Naples	857,576	1,098,952	28.1%	1,109,282	0.9%
Vernal	3,283,023	3,662,954	11.6%	3,550,401	-3.1%
Ballard	266,648	342,812	28.6%	329,112	-4.0%
Total Cities and Towns	4,407,247	5,104,717	15.8%	4,988,795	-2.3%
Uintah County	2,845,874	3,182,493	11.8%	3,153,902	-0.9%
Total County, Cities and Towns	7,253,121	8,287,210	14.3%	8,142,697	-1.7%

Utah County

Alpine	1,187,067	1,350,201	13.7%	1,375,973	1.9%
American Fork	7,567,969	8,047,350	6.3%	8,726,122	8.4%
Cedar Fort	46,506	53,631	15.3%	56,464	5.3%
Eagle Mountain	3,043,822	3,556,800	16.9%	4,193,445	17.9%
Fairfield	16,347	20,594	26%	23,126	12.3%
Genola	166,108	199,190	19.9%	266,551	13.7%
Goshen	97,280	105,343	8.3%	107,739	2.3%
Lehi	10,703,123	12,023,422	12.3%	12,962,444	7.8%
Lindon	3,771,739	4,205,611	11.5%	4,392,353	4.4%
Mapleton	1,062,911	1,165,487	9.7%	1,260,851	8.2%
Orem	20,394,987	21,995,287	7.8%	22,643,920	2.9%
Payson	3,110,056	3,355,693	7.9%	3,474,452	3.5%
Pleasant Grove	5,318,320	5,755,469	8.2%	6,089,204	5.8%
Provo	17,564,199	18,820,190	7.2%	19,466,027	3.4%
Salem	953,419	1,058,291	11.0%	1,135,127	7.3%
Santaquin	1,209,363	1,345,017	11.2%	1,466,725	9.0%
Saratoga Springs	3,542,268	4,036,523	14.0%	4,608,808	14.2%
Highland	2,156,585	2,360,877	9.5%	2,472,734	4.7%
Spanish Fork	6,633,219	7,434,913	12.1%	7,975,128	7.3%
Springville	5,071,221	5,635,142	11.1%	5,872,100	4.2%
Vineyard	566,174	692,149	22.3%	1,016,578	46.9%
Cedar Hills	1,291,065	1,385,185	7.3%	1,446,431	4.4%
Elk Ridge	337,760	387,862	14.8%	436,219	12.5%
Woodland Hills	157,241	175,259	11.5%	185,058	5.6%
Total Cities and Towns	95,968,746	105,165,486	9.6%	111,612,579	6.1%
Utah County	1,532,791	1,641,314	7.1%	1,778,206	8.3%
Total County, Cities and Towns	97,501,537	106,806,800	9.5%	113,390,785	6.2%

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Wasatch County

Charleston	121,519	129,155	6.3%	126,753	-1.9%
Daniel	110,707	119,333	7.8%	128,442	7.6%
Heber	3,090,856	3,462,071	12.0%	3,817,427	10.3%
Independence	37,652	44,541	18.3%	49,061	10.1%
Interlaken	17,475	22,033	26.1%	24,881	12.9%
Midway	726,989	794,489	9.3%	879,367	10.7%
Wallsburg	40,586	46,224	13.9%	49,867	7.9%
Hideout	76,669	95,553	24.6%	108,061	13.1%

Total Cities and Towns

4,222,453 **4,713,399** **11.6%** **5,183,859** **10.0%**

Wasatch County	984,194	1,146,803	16.5%	1,227,698	7.1%
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Total County, Cities and Towns

5,206,647 **5,860,202** **12.6%** **6,411,557** **9.4%**

Washington County

Apple Valley	86,426	91,702	6.1%	104,466	13.9%
Enterprise	225,181	240,629	6.9%	250,995	4.3%
Hurricane	2,815,288	3,225,726	14.6%	3,500,946	8.5%
Ivins	984,705	1,093,637	11.1%	1,186,647	8.5%
La Verkin	544,365	601,947	10.6%	648,684	7.8%
Leeds	94,881	104,376	10.0%	112,393	7.7%
New Harmony	32,911	37,642	14.4%	65,493	74.0%
Rockville	29,370	33,296	13.8%	34,203	2.7%
St. George	18,892,730	20,732,663	9.7%	22,094,745	6.6%
Santa Clara	860,562	971,763	12.9%	1,066,816	9.8%
Springdale	549,897	620,586	12.9%	657,698	6.0%
Toquerville	159,129	177,030	11.2%	192,364	8.7%
Virgin	80,480	94,572	17.5%	103,577	9.5%
Washington	4,297,019	4,807,747	11.9%	5,258,677	9.4%
Hildale	345,996	368,297	6.4%	33,366	-4.1%

Total Cities and Towns

29,998,840 **33,201,615** **10.7%** **35,631,070** **7.3%**

Washington County	1,072,837	1,170,097	9.1%	1,207,503	3.2%
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Total County, Cities and Towns

331,071,677 **34,371,711** **10.6%** **36,838,573** **7.2%**

FY 2017
July '16 - Jun '17

FY 2018
July '17 - Jun '18

FY17 - FY18
% Change

FY 2019
July '18 - Jun '19

FY18 - FY19
% Change

Wayne County

Bicknell	56,797	62,886	10.7%	64,498	2.6%
Hanksville	46,239	47,713	3.2%	47,502	-0.4%
Loa	131,377	142,738	8.6%	152,730	7.0%
Lyman	26,635	28,623	7.5%	30,429	6.3%
Torrey	58,432	61,363	5.0%	68,198	11.1%
Total Cities and Towns	319,480	343,323	7.5%	363,357	5.8%
Wayne County	180,072	210,325	7.5%	363,357	5.8%
Total County, Cities and Towns	499,552	553,648	10.8%	570,632	3.1%

Weber County

Farr West	1,134,251	1,191,195	5.5%	1,264,753	6.2%
Harrisville	1,312,883	1,373,902	4.6%	1,473,188	3.9%
Hooper	904,813	999,184	10.4%	1,054,762	5.6%
Huntsville	90,467	100,735	11.4%	103,013	2.3%
Marriott-Slaterville	638,148	668,995	4.8%	616,048	-7.9%
North Ogden	2,512,798	2,712,317	7.9%	2,847,222	5.0%
Ogden	16,296,374	17,478,222	7.9%	18,689,382	6.3%
Plain City	674,178	754,631	11.9%	879,703	16.6%
Pleasant View	1,123,585	1,263,684	12.5%	1,394,107	10.3%
Riverdale	4,688,638	4,897,852	4.5%	5,148,115	5.1%
Roy	5,033,252	5,345,705	6.2%	5,553,956	3.9%
South Ogden	3,427,841	3,601,045	5.1%	3,801,438	5.6%
Uintah	186,012	198,137	6.5%	201,548	1.7%
Washington Terrace	1,041,943	1,088,595	4.5%	1,115,246	2.4%
West Haven	2,261,609	2,503,193	10.7%	2,732,025	9.1%
Total Cities and Towns	41,326,792	44,277,390	7.1%	46,828,508	5.8%
Weber County	2,230,153	2,343,805	5.1%	2,463,910	5.1%
Total County, Cities and Towns	43,556,944	46,621,195	7.0%	49,292,418	5.7%

Grand Total, Cities and Towns	511,184,719	570,721,227	11.6%	602,966,219	5.6%
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Grand Total, Counties, Cities and Towns	564,585,221	611,880,655	8.4%	643,431,420	6.2%
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County Option Sales Tax

All counties in Utah have adopted ordinances to impose a .25 percent optional sales and use tax. This tax applies to the same transactions as the state sales and use tax and is collected in the same way as the state sales tax.

Utah Code §59-12-1102

FY 2019 Revenues / \$161,033,594

Tax Collected (Net FY09 - FY19)

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

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Beaver County	284,944	281,768	-1.1%	299,408	6.3%
Box Elder County	2,114,669	2,278,030	7.7%	2,402,957	5.5%
Cache County	5,005,980	5,384,344	7.6%	5,681,077	5.5%
Carbon County	925,132	988,897	6.9%	1,032,870	4.4%
Daggett County	74,568	76,369	2.4%	72,646	-4.9%
Davis County	14,310,569	15,368,158	7.4%	16,117,539	4.9%
Duchesne County	989,119	1,122,221	13.5%	1,181,640	5.3%
Emery County	397,199	423,101	6.5%	451,845	6.8%
Garfield County	290,440	318,025	9.5%	326,972	2.8%
Grand County	714,653	771,217	7.9%	813,465	5.5%
Iron County	2,118,730	2,305,368	8.8%	2,490,272	8.0%
Juab County	383,192	422,511	10.3%	457,008	8.2%
Kane County	415,967	455,617	9.5%	498,345	9.4%
Millard County	526,176	546,346	3.8%	574,703	5.2%
Morgan County	396,066	436,200	10.1%	464,380	6.5%
Piute County	75,386	74,232	-1.5%	76,062	2.5%
Rich County	103,803	116,936	12.7%	132,905	13.7%
Salt Lake County	57,493,381	62,057,287	7.9%	65,003,461	4.7%
San Juan County	566,579	616,944	8.9%	641,358	4.0%
Sanpete County	982,798	1,077,905	9.7%	1,137,003	5.5%
Sevier County	948,179	1,014,570	7.0%	1,077,711	6.2%
Summit County	3,303,818	3,486,209	5.5%	3,733,604	7.1%
Tooele County	2,352,716	2,575,092	9.5%	2,757,081	7.1%
Uintah County	1,812,709	2,072,033	14.3%	2,044,121	-1.3%
Utah County	24,427,640	26,781,585	9.6%	28,564,002	6.7%
Wasatch County	1,353,331	1,523,099	12.5%	1,674,151	9.9%
Washington County	7,765,939	8,595,851	10.7%	9,223,027	7.3%
Wayne County	124,846	138,516	10.9%	143,328	3.5%
Weber County	10,886,471	11,661,548	7.1%	12,365,589	6.0%
Total County Option	141,145,002	152,969,979	8.4%	161,438,527	5.5%

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 on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality.

Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Currently, 25 cities and towns have imposed the tax.

Utah Code §59-12-2215

FY 2019 Revenues / \$17,049,196

Highways Tax Collected (Net FY07 - FY19)

2019.....	\$17,049,196
2018.....	\$15,903,959
2017.....	\$14,537,212
2016.....	\$13,440,559
2015.....	\$14,077,645
2014.....	\$13,734,847
2013.....	\$13,024,439
2012.....	\$12,160,309
2011.....	\$10,913,121
2010.....	\$9,861,529
2009.....	\$11,608,893
2008.....	\$11,956,979
2007.....	\$11,324,318

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Price	626,785	662,982	5.8%	679,570	2.5%
Wellington	36,795	64,748	76.0%	48,950	-24.4%
Roosevelt	550,536	582,319	5.8%	681,913	17.1%
Green River	81,951	89,889	9.7%	89,068	-0.9%
Moab	748,482	813,332	8.7%	856,019	5.2%
Brian Head	73,977	64,241	-13.2%	83,757	30.4%
Nephi	191,225	213,742	11.8%	224,607	5.1%
Blanding	100,576	106,594	6.0%	109,518	2.7%
Monticello	61,541	67,185	9.2%	73,759	9.8%
Ephraim	252,565	282,440	11.8%	294,306	4.2%
Fairview	40,429	47,108	16.5%	46,671	-0.9%
Gunnison	78,020	85,578	9.7%	84,909	-0.8%
Mt. Pleasant	80,951	93,712	15.8%	95,959	2.4%
Richfield	644,685	683,617	6.0%	730,657	6.9%
Salina	143,518	159,470	11.1%	166,221	4.2%
Naples	385,137	526,844	36.8%	533,247	1.2%
Vernal	1,145,477	1,356,676	18.4%	1,283,189	-5.4%
Heber	888,264	998,624	12.4%	1,122,525	12.4%
Midway	159,331	168,390	5.7%	198,342	17.8%
Hurricane	693,056	835,193	20.5%	896,034	7.3%
Ivins	139,695	159,723	14.3%	164,619	3.1%
La Verkin	66,482	81,624	22.8%	94,893	16.3%
St. George	6,035,156	6,663,625	10.4%	7,106,792	6.7%
Santa Clara	82,757	105,708	27.7%	122,076	15.5%
Washington	1,023,178	1,173,690	14.7%	1,319,434	12.4%
Total Highway	14,330,570	16,087,053	12.3%	17,107,036	6.3%

Mass Transit Tax

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

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Brigham	1,356,530	1,434,778	5.8%	1,407,487	-1.9%
Perry	415,640	426,745	2.7%	451,203	5.7%
Willard	81,521	81,136	-0.5%	87,347	7.7%
Cache County	3,755,514	4,021,512	7.1%	4,239,419	5.4%
Hyde Park	150,350	159,197	5.9%	170,842	7.3%
Hyrum	131,908	164,490	24.7%	171,078	4.0%
Lewiston	18,959	25,897	36.6%	24,639	-4.9%
Logan	2,894,281	3,097,297	7.0%	3,268,201	5.5%
Millville	15,879	18,221	14.7%	19,583	7.5%
North Logan	574,541	16,242	7.3%	634,393	2.9%
Providence	107,746	113,964	5.8%	140,908	23.6%
Richmond	40,621	61,314	50.9%	52,623	-14.2%
River Heights	37,164	25,366	-31.7%	23,209	-8.5%
Smithfield	186,356	201,954	8.4%	215,420	6.7%
Nibley	61,046	75,252	23.3%	84,196	11.9%
Davis County	22,440,309	23,849,370	6.3%	24,816,963	4.1%
Salt Lake County	155,455,870	168,324,871	8.3%	175,950,645	4.5%
Summit County	2,510,819	11,263,733	348.6%	12,089,611	7.3%
Park City	2,763,445	2,919,587	5.7%	3,172,497	8.7%
Tooele County	462,911	524,233	12.2%	1,520,784	190.1%
Tooele	1,120,501	1,218,855	8.8%	1,257,185	3.1%
Utah County ¹	18,842,271	20,809,462	10.4%	22,274,149	7.0%
American Fork ¹	2,023	793	-60.8%	114	-85.6%
Eagle Mountain ¹	142	53	-62.2%	0	-100.0%
Lehi ¹	16,568	1,088	-93.4%	883	-18.8%
Lindon ¹	642	981	52.7%	478	-51.2%
Mapleton ¹	612	3	-99.6%	0.00	-100.0%
Orem ¹	7,651	3,159	-58.7%	1,191	-62.3%
Payson ¹	336	136	-59.6%	88	-35.7%
Pleasant Grove ¹	433	260	-39.8%	1,521	483.8%
Provo ¹	3,938	6,954	76.6%	0	-100.0%
Santaquin ¹	891	1,515	69.9%	1,636	8.0%
Highland ¹	529	123	-76.7%	370	199.4%
Spanish Fork ¹	1,922	1,331	-30.7%	162	-87.8%
Springville ¹	1,054	646	-38.7%	246	-61.9%
Cedar Hills ¹	0	2	NA	33	2,046.8%
Weber County	24,724,029	26,309,343	6.4%	27,953,443	6.2%
Total Mass Transit	238,184,955	265,759,863	11.6%	280,032,548	5.4%

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

Arts and Zoological Sales Tax

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

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

Utah Code §59-12-703 and 59-12-1402

FY 2019 Revenues / \$49,481,204

Arts & Zoo Tax Collected (Net FY09 - FY19)

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

	FY 2017 July '16- Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Cache County	1,494,301	1,605,306	7.4%	1,694,006	5.5%
Helper	13,042	14,326	9.8%	16,070	12.2%
Price	209,182	221,097	5.7%	226,574	2.5%
Bountiful	525,634	539,324	2.6%	566,972	5.1%
Centerville	371,602	389,872	4.9%	412,998	5.9%
Clearfield	218,621	249,375	14.1%	255,465	2.4%
Farmington	382,354	432,373	13.1%	456,622	5.6%
Layton	1,311,204	1,348,716	2.9%	1,422,785	5.5%
North Salt Lake	364,082	428,891	17.8%	447,975	4.4%
Syracuse ²	0	18,804	NA	197,308	949.3%
Woods Cross	274,435	297,372	8.4%	311,661	4.8%
West Bountiful	219,767	219,977	0.1%	208,155	-5.4%
Duchesne City	20269	22,575	11.4%	21,961	-2.7%
Roosevelt	183,718	194,201	5.7%	227,361	17.1%
Green River	27,206	29,801	9.5%	30,055	0.9%
Cedar City	580,277	632,919	9.1%	690,795	9.1%
Brian Head	24,686	21,426	-13.2%	27,929	30.3%
Nephi ⁴	0	0	NA	5,255	NA
Morgan County ⁴	0	0	NA	9,486	NA
Salt Lake County	22,607,949	24,490,670	8.3%	25,601,148	4.5%
Blanding	33,567	35,547	5.9%	36,515	2.7%
Monticello	20,536	22,405	9.1%	24,591	9.8%
Centerfield	7,306	8,801	20.5%	8,383	-4.9%
Fairview ²	0	842	NA	15,309	1,719.2%
Gunnison	26,015	28,539	9.7%	28,307	-0.8%
Mayfield	1,393	1,263	-9.3%	1,219	-3.5%
Aurora	6,624	7,596	14.7%	7,176	-5.5%
Redmond	5,126	5,254	2.5%	5,475	1.2%
Richfield	215061	227,788	5.9%	243,401	9.6%
Salina	47,894	53,182	11.0%	55,418	4.2%

Summit County	1,759,541	1,839,443	4.5%	1,983,104	7.8%
Tooele City	374,150	406,322	8.6%	419,041	3.1%
Uintah County	668,258	857,988	28.4%	827,168	-3.6%
American Fork	910,568	961,509	5.6%	1,056,424	9.9%
Lindon	521,964	590,941	13.2%	618,501	4.7%
Orem	2,007,023	2,139,148	6.6%	2,199,745	2.8%
Payson ¹	15,758	213,051	1,252.0%	224,677	5.5%
Pleasant Grove ⁴	0	0	NA	28,521	NA
Provo	996,767	1,265,413	27.0%	1,329,663	5.1%
Santaquin ⁴	0	0	NA	3,775	NA
Spanish Fork ⁴	0	0	NA	53,852	NA
Cedar Hills ³	41,846	4,853	-88.4%	55,338	1,040.3%
Washington County	2,883,378	3,237,441	12.3%	3,475,196	7.3%
Weber County	3,595,428	3,826,056	6.4%	4,065,501	6.3%
Total Arts & Zoo Tax	42,966,531	46,890,407	9.1%	49,596,884	5.8%

¹Tax imposed effective 4/1/2017

²Tax imposed effective 4/1/2018

³Tax re-imposed effective 4/1/2018

⁴Tax imposed effective 4/1/2019

Tourism-Related Sales Taxes (TRCC)

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 under an insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may also impose an additional 4 percent tax on these transactions.
3. Room Rental - A tax of up to 0.50 percent (one-half of 1 percent) of the rent for every occupancy of a suite, room or rooms in motels or similar public accommodations. Currently, only Salt Lake County imposes this tax.

Utah Code §59-12-603

FY 2019 Revenues / \$78,905,465

Tourism Tax Collected (Net FY05 - FY18)

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

Motor Vehicle Leasing Tax

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Davis County	602,039	616,078	2.3%	662,031	7.5%
Duchesne County	194	780	302.8%	654	-16.2%
Grand County	136,489	164,867	20.8%	349,657	112.1%
Morgan County	12,984	13,852	6.7%	14,951	7.9%
Salt Lake County	13,879,909	14,549,293	4.8%	15,314,093	5.3%
Sevier County	29,539	36,047	22.0%	41,666	15.6%
Uintah County	8,235	11,714	42.2%	14,631	24.9%
Utah County	1,100,369	1,139,937	3.6%	1,221,608	7.2%
Washington County	543,967	567,041	4.2%	617,519	8.9%
Weber County	471,201	491,325	4.3%	518,048	5.4%
Total Leasing	16,784,927	17,590,933	4.5%	18,754,859	6.6%

Room Rental Tax

Salt Lake County	2,535,762	2,764,377	9.0%	2,825,529	2.2%
Total Tourism Transient	2,535,762	2,764,377	9.0%	2,825,529	2.2%

Restaurant Sales Tax

Beaver County	119,544	116,795	-2.3%	132,465	13.4%
Box Elder County	561,930	594,816	5.9%	613,969	3.2%
Cache County	1,433,177	1,479,569	3.2%	1,592,486	7.6%
Carbon County	232,911	246,499	5.8%	255,658	3.7%
Daggett County	17,949	21,829	21.6%	19,323	-11.5%
Davis County	4,265,152	4,528,685	6.2%	4,853,818	7.2%
Duchesne County	154,323	178,821	15.9%	193,540	8.2%
Emery County	65,060	71,599	10.1%	86,357	20.6%
Garfield County	282,247	327,682	16.1%	286,783	-12.5%
Grand County	559,260	603,867	8.0%	626,938	3.8%
Iron County	746,117	784,476	5.1%	843,619	7.5%
Juab County	124,919	137,680	10.2%	130,255	-5.4%
Kane County	229,805	274,243	19.3%	280,508	2.3%
Millard County	113,133	119,896	6.0%	117,723	-1.8%
Morgan County	50,206	51,212	2.9%	55,476	8.3%
Rich County	57,676	66,771	15.7%	84,496	26.7%
Salt Lake County	23,166,381	24,197,593	4.5%	25,621,786	5.9%
San Juan County	127,820	109,127	-14.6%	118,557	8.6%
Sanpete County	149,533	165,514	10.7%	169,320	2.3%
Sevier County	283,658	300,321	5.9%	313,745	4.5%
Summit County	2,921,999	3,037,094	3.9%	3,212,772	5.8%
Tooele County	575,666	598,998	4.1%	656,281	9.6%
Uintah County	400,422	423,036	5.6%	448,232	6.0%
Utah County	7,720,282	8,215,965	6.4%	8,762,222	6.6%
Wasatch County	563,004	654,635	16.3%	690,026	5.4%
Washington County	2,940,887	3,170,481	7.8%	3,384,201	6.7%
Wayne County	78,827	77,846	-1.2%	78,169	0.4%
Weber County	3,386,216	3,519,448	3.9%	3,718,740	5.7%
Total Restaurant	51,328,095	54,074,437	5.4%	57,347,467	6.1%

Rural Hospital Sales Tax

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

Utah Code §59-12-802

FY 2019 Revenues/\$6,383,582

Rural Hospitals Tax Collected (Net FY10 - FY19)

2019.....	\$6,383,582
2018.....	\$5,977,640
2017.....	\$4,112,471
2016.....	\$3,443,599
2015.....	\$3,177,859
2014.....	\$3,101,405
2013.....	\$2,951,635
2012.....	\$2,827,025
2011.....	\$2,404,742
2010.....	\$5,670,159

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Beaver City	457,968	488,380	6.6%	521,816	6.8%
Daggett County	151,147	194,086	28.4%	179,027	-7.8%
Garfield County	1,261,379	1,433,559	13.7%	1,437,840	0.3%
Grand County	191,007	1,899,253	894.3%	2,021,483	6.4%
Kane County	1,806,696	1,981,076	9.7%	2,201,334	11.1%
Uintah County ¹	356	1,090	206.2%	767	-29.7%
Total Hospital	3,868,523	5,997,442	55.0%	6,362,267	6.1%

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

Resort Communities Sales Tax

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

Qualifying municipalities may impose a tax of up to 1.1 percent on transactions subject to the state sales tax. An additional 0.5 percent may be imposed upon voter approval, or if a municipality imposed a license fee or tax based on gross receipts under §10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.5 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Tax Commission collects and distributes the tax for local governments.

Utah Code §59-12-401

FY 2019 Revenues / \$28,198,858

Resort Tax Collected (Net FY06 - FY18)

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

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2018 July '18 - Jun '19	FY18 - FY19 % Change
Dutch John	26,714	40,280	50.8%	42,964	6.7%
Green River	409,557	448,309	9.5%	439,259	-2.0%
Boulder	44,593	66,457	49.0%	57,523	-13.4%
Bryce Canyon	411,745	483,020	17.3%	447,467	-7.4%
Escalante	102,107	133,327	30.6%	135,036	1.3%
Panguitch	201,738	216,556	7.3%	230,439	6.4%
Tropic	87,156	107,303	23.1%	118,897	10.8%
Moab	3,828,758	4,194,325	9.5%	4,380,605	4.4%
Brian Head	392,949	342,098	-12.9%	444,538	29.9%
Kanab	711,603	828,729	16.5%	848,027	2.3%
Orderville	117,047	124,933	6.7%	129,015	3.3%
Garden City	378,450	463,616	22.5%	527,144	13.7%
Alta	839,132	787,904	-6.1%	951,769	20.8%
Park City	14,548,972	15,459,748	6.3%	16,735,446	8.3%
Independence	46,186	51,459	11.4%	57,748	12.2%
Midway	547,677	596,031	8.8%	685,877	15.1%
Springdale	1,515,909	1,719,324	13.4%	1,826,001	6.2%
Total Resort Tax	24,210,291	26,063,419	7.7%	28,057,753	7.7%

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 §59-12-301

FY 2019 Revenues / \$68,146,437

County Transient Room Tax Collected (Net FY10 - FY19)

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

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Beaver County	263,990	260,974	-1.1%	279,830	7.2%
Box Elder County	334,875	387,986	15.9%	409,600	5.6%
Cache County	587,185	807,561	37.5%	854,622	5.8%
Carbon County	240,846	265,849	10.4%	291,339	9.6%
Daggett County	131,670	147,388	11.9%	140,450	-4.7%
Davis County	1,635,939	1,851,525	13.2%	1,860,699	0.5%
Duchesne County	71,839	85,676	19.3%	76,250	-11.0%
Emery County	441,016	446,847	1.3%	431,519	-3.4%
Garfield County	1,890,975	2,174,144	15.0%	2,201,682	1.3%
Grand County	4,664,987	5,135,475	10.1%	5,476,311	6.6%
Iron County	1,439,944	1,422,512	-1.2%	1,419,137	-0.2%
Juab County	88,600	91,279	3.0%	79,520	-12.9%
Kane County	2,496,471	2,850,045	14.2%	2,984,805	4.7%
Millard County	138,630	146,047	5.4%	139,821	-4.3%
Morgan County	9,523	13,549	42.3%	15,700	15.9%
Piute County	21,430	34,742	62.1%	60,037	72.8%
Rich County	270,259	304,411	12.6%	378,009	24.2%
Salt Lake County	18,320,878	19,972,624	9.0%	20,414,447	2.2%
San Juan County	886,186	996,693	12.5%	1,081,029	8.5%
Sanpete County	105,282	137,373	30.5%	138,254	0.6%
Sevier County	540,200	606,343	12.2%	544,741	-10.2%
Summit County	9,473,023	9,938,825	4.9%	10,399,529	4.6%
Tooele County	416,098	447,348	7.5%	453,915	1.5%
Uintah County	504,638	498,088	-1.3%	565,944	13.6%
Utah County	3,367,105	3,700,203	9.9%	3,908,181	5.6%
Wasatch County	1,864,285	1,975,345	6.0%	2,459,545	24.5%
Washington County	7,141,002	8,097,512	13.4%	8,703,887	7.5%
Wayne County	456,139	558,189	22.4%	562,214	0.7%
Weber County	1,597,837	1,654,994	3.6%	1,744,982	5.4%
Total County Transient Room Tax	59,400,852	65,009,543	9.4%	68,075,996	4.7%

Municipality Transient Room Tax

A city or town may impose a municipality transient room tax of up to 1 percent on the rent 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 §59-12-352 and 59-12-353

FY 2019 Revenues / \$14,853,007

Municipality Transient Room Tax Collected (Net FY12 - FY19)

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

	FY 2017	FY 2018	FY17 - FY18	FY 2019	FY18 - FY19
	July '16 - Jun '17	July '17 - Jun '18	% Change	July '18 - Jun '19	% Change
Milford	3,042	3,247	6.7%	4,285	32.0%
Brigham	32,066	41,946	30.8%	48,927	16.6%
Perry	8,584	10,162	18.4%	9,341	-8.1%
Tremonton	31,819	32,109	0.9%	30,275	-5.7%
Logan	162,877	166,011	1.9%	161,909	-2.5%
North Logan	22,745	23,826	4.8%	25,199	5.8%
Helper	94	405	329.7%	798	96.9%
Price	50,837	56,005	10.2%	60,726	8.4%
Clearfield	7,360	7,722	4.9%	8,024	3.9%
Farmington	46,825	63,800	36.3%	66,612	4.4%
Layton	224,172	233,213	4.0%	246,792	5.8%
North Salt Lake	29,410	40,905	39.1%	30,392	-25.7%
South Weber ⁷	0	0	NA	106	NA
Sunset	3,403	4,617	35.6%	4,621	0.1%
Woods Cross	46,293	52,745	13.9%	48,080	-8.8%
West Bountiful	19,721	20,510	4.0%	19,855	-3.2%
Roosevelt	8,181	7,591	-7.2%	7,136	-6.0%
Green River	97,339	97,554	0.2%	94,790	-2.8%
Escalante	22,820	33,981	48.9%	36,761	8.2%
Tropic ⁵	0	0	NA	19,268	NA
Moab	1,143,390	1,245,585	8.9%	1,247,628	0.2%
Cedar City	252,669	263,001	4.1%	243,725	-7.3%
Brian Head	76,285	62,658	-17.9%	80,231	28.0%
Nephi ⁴	0	0	NA	17,069	NA
Glendale	6,733	7,694	14.3%	9,953	29.4%
Kanab	219,709	247,361	12.6%	240,614	-2.7%
Delta	16,253	14,511	-10.7%	15,029	3.6%
Fillmore	26,406	26,075	-1.3%	27,042	3.7%
Morgan City	404	248	-38.7%	561	126.4%
Bluffdale ⁵	0	0	NA	636	NA
Cottonwood Heights	38,087	38,031	-0.1%	51,598	35.7%

Draper	91,900	125,606	36.7%	119,892	-4.5%
Holladay	94,790	101,541	7.1%	126,857	24.9%
Midvale	165,133	175,760	6.4%	171,153	-2.6%
Millcreek	84	1,059	1,168.2%	2,725	157.3%
Murray	202,285	218,354	7.9%	221,732	1.5%
Salt Lake City	3,336,790	3,610,573	8.2%	3,643,179	0.9%
Sandy	459,492	475,145	3.4%	450,584	-5.2%
South Jordan	65,333	109,555	67.7%	159,502	45.6%
South Salt Lake	41,726	43,537	4.3%	39,979	-8.2%
West Jordan	31,659	56,108	77.2%	64,713	15.3%
West Valley City	420,944	446,183	6.0%	432,422	-3.1%
Blanding	30,622	35,853	17.1%	38,491	7.4%
Monticello	34,756	37,991	9.3%	36,102	-5.0%
Spring City ³	0	263	NA	1,254	376.1%
Joseph ¹	0	651	NA	450	-30.9%
Richfield	92,336	106,232	15.0%	91,946	-13.4%
Salina	21,145	19,809	-6.3%	19,530	1.4%
Coalville ⁶	0	0	NA	2,244	NA
Henefer ⁶	0	0	NA	10	NA
Park City ³	0	1,452,093	NA	2,724,915	87.7%
Tooele	40,263	48,021	19.3%	47,633	-0.8%
Naples	10,622	10,819	1.9%	2,883	-73.4%
Vernal	83,417	71,772	-14.0%	90,839	26.6%
Ballard	23,745	33,112	39.4%	30,066	-9.2%
Lehi	173,451	213,814	23.3%	210,107	-1.7%
Lindon	306	486	59.0%	747	53.7%
Orem	149,712	165,166	10.3%	172,482	4.4%
Payson	11,351	11,114	-2.1%	11,463	3.1%
Pleasant Grove ⁶	0	0	NA	3,950	NA
Provo	437,766	443,099	1.2%	502,334	13.4%
Spanish Fork ³	0	1,276	NA	8,160	539.7%
Springville	76,903	91,678	19.2%	84,433	-7.9%
Heber	55,409	65,772	18.7%	91,421	39.0%
Midway	103,417	91,289	-11.7%	121,513	33.1%
AppleValley ²	0	557	NA	1,999	258.8%
Hurricane	120,632	159,743	32.4%	168,982	5.8%
Ivins	126,207	135,311	7.2%	125,521	-7.2%
La Verkin	30,060	60,040	99.7%	83,280	38.7%
Rockville	1,727	2,025	17.3%	4,430	118.8%
St. George	748,671	778,702	4.0%	793,926	2.0%
Santa Clara	20,099	33,599	67.2%	50,453	50.2%
Springdale	440,562	523,702	18.9%	573,130	9.4%
Toquerville	2,830	3,381	19.5%	4002	18.4%
Virgin	17,375	28,162	62.1%	9,292	-67.0%
Washington ⁶	0	0	NA	32,502	NA
Hildale	60	530	783.6%	2,580	387.3%
Hanksville	9,536	8,871	-7.0%	10,377	17.0%
Farr West	11,114	11,046	-0.6%	11,790	6.7%
Marriott-Slaterville	35,944	34,554	-3.9%	33,860	-2.0%
Ogden	169,584	185,016	9.1%	198,449	7.3%
Riverdale	14,230	14,787	3.9%	15,383	4.0%

Uintah	11,586	12,035	3.9%	12,572	4.5%
West Haven	64,795	61,736	-4.7%	61,179	-0.9%
Total Municipal					
Transient Room Tax	10,677,903	13,119,039	22.9%	14,777,405	12.6%

¹Tax imposed effective 4/1/2017

²Tax imposed effective 10/1/2017

³Tax imposed effective 1/1/2018

⁴Tax imposed effective 7/1/2018

⁵Tax imposed 10/1/2018

⁶Tax imposed 1/1/2019

⁷Tax imposed 4/1/2019

Statewide Motor Vehicle Rental Tax

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

Utah Code §59-12-1201

FY 2019 Revenues / \$7,003,667

Motor Vehicle Tax Collected (Net FY13 - FY19)

2019.....	\$7,003,667
2018.....	\$6,690,297
2017.....	\$6,317,931
2016.....	\$5,896,589
2015.....	\$5,409,519
2014.....	\$5,295,219
2013.....	\$4,730,995

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Statewide Motor Vehicle Rental	6,311,478	6,594,367	4.5%	6,943,647	5.3%
Total MV Rental Tax	6,311,478	6,594,367	4.5%	6,943,647	5.3%

County Highways and Public Transit

In 2015, the Legislature passed a bill raising the state gas tax by 5 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 counties approved the measure. It was implemented in all those counties — with the exception of Tooele — on April 1, 2016. Tooele County imposed the tax beginning July 1, 2016.

In Davis, Weber and Tooele counties, 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 percent goes to the county.

Utah Code §59-12-2203

FY 2019 Revenues / \$82,669,474

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
Beaver County ⁵	0	0	NA	67,942	NA
Cache County ⁴	0	0	NA	2,428,672	NA
Carbon County	544,302	575,888	5.8%	621,892	8.0%
Helper	20,940	22,138	5.7%	23,685	7.0%
Price	161,408	169,498	5.0%	174,784	3.1%
Scofield	657	714	8.7%	705	-1.3%
Wellington	16,662	19,186	15.1%	20,174	5.1%
East Carbon	13,209	14,067	6.5%	14,215	1.1%
Davis County	6,783,026	7,206,636	6.2%	7,492,798	4.0%
Bountiful	560,944	584,899	4.3%	612,690	4.8%
Centerville	301,143	318,607	5.8%	338,381	6.2%
Clearfield	318,883	347,328	8.9%	362,779	4.4%
Fruit Heights	50,726	53,761	6.0%	57,447	6.9%
Farmington	346,056	382,323	10.5%	408,034	6.7%
Kaysville	336,644	370,260	10.0%	367,668	-0.7%
Layton	1,164,862	1,216,635	4.4%	1,284,784	5.6%
North Salt Lake	326,195	360,272	10.4%	377,078	4.7%
South Weber	63,038	70,301	11.5%	75,047	6.8%
Sunset	47,269	51,043	8.0%	54,301	6.4%
Syracuse	274,558	296,577	8.0%	319,920	7.9%
West Point	88,378	94,716	7.2%	99,567	5.1%
Woods Cross	214,140	228,779	6.8%	239,994	4.9%
Clinton	243,524	255,719	5.0%	276,518	8.1%
West Bountiful	145,472	149,714	2.9%	146,331	-2.3%
Duchesne County	702,012	868,717	23.7%	922,975	6.2%
Altamont	6,735	7,794	15.7%	8,146	4.5%
Duchesne City	22,671	23,773	4.9%	24,260	2.0%
Myton	9,274	9,694	4.5%	12,283	26.7%

Roosevelt	138,036	146,261	6.0%	164,689	12.6%
Tabiona	1,542	1,671	8.4%	1,637	-2.0%
Emery County ³	0	123,410	NA	238,944	98.6%
Castle Dale ³	0	14,069	NA	20,973	49.1%
Clawson ³	0	1,108	NA	1,531	38.2%
Cleveland ³	0	3,231	NA	4,826	49.4%
Elmo ³	0	2,431	NA	3,465	42.5%
Emery City ³	0	1,977	NA	2,934	48.4%
Ferron ³	0	9,938	NA	14,193	42.8%
Green River ³	0	12,113	NA	22,066	82.2%
Huntington ³	0	17,403	NA	31,272	79.7%
Orangeville ³	0	9,103	NA	13,547	48.8%
Grand County	592,690	654,216	10.4%	696,595	6.5%
Castle Valley	3,676	3,904	6.2%	3,855	-1.3%
Moab	159,994	172,461	7.8%	182,062	5.6%
Millard County ²	32,122	280,149	772.1%	294,974	5.3%
Delta ²	9,059	58,783	548.9%	62,161	5.7%
Fillmore ²	5,502	37,339	578.6%	39,054	4.6%
Hinckley ²	1,205	5,628	367.2%	5,934	5.4%
Holden ²	684	3,300	382.7%	3,494	5.9%
Kanosh ²	823	4,135	402.6%	4,384	6.0%
Leamington ²	485	2,287	371.1%	2,424	6.0%
Lynndyl ²	194	955	391.6%	986	3.2%
Meadow ²	593	3,134	428.2%	5,697	81.7%
Oak City ²	1,106	5,370	385.5%	5,658	5.4%
Scipio ²	767	4,790	524.7%	4,901	2.3%
Rich County	63,175	75,106	18.9%	90,993	21.2%
Garden City	15,987	18,715	17.1%	20,981	12.1%
Laketown	3,090	3,119	0.9%	3,313	6.2%
Randolph	4,451	4,734	6.4%	5,480	15.8%
Woodruff	2,313	2,580	11.5%	2,632	2.0%
Salt Lake County ⁴	0	0	NA	36,899,405	NA
San Juan County	322,442	331,007	2.7%	394,006	19.0%
Blanding	42,556	46,292	8.8%	45,959	-0.7%
Bluff ⁷	0	0	NA	416	NA
Monticello	24,273	26,642	9.8%	26,500	-0.5%
Sanpete County ¹	279,827	389,093	39.0%	409,156	5.2%
Centerfield	10,638	14,542	36.7%	14,993	3.1%
Ephraim ¹	73,969	97,184	31.4%	102,552	2.4%
Fairview ¹	12,729	17,071	34.1%	17,474	5.5%
Fayette ¹	1,652	2,097	26.9%	2,254	7.5%
Fountain Green ¹	7,276	9,235	26.9%	10,103	9.4%
Gunnison ¹	28,110	38,159	35.7%	40,388	5.8%
Manti ¹	24,843	32,640	31.4%	34,875	6.8%
Mayfield ¹	3,488	4,434	27.1%	4,648	4.8%
Moroni ¹	11,849	15,651	32.1%	16,975	8.5%
Mt. Pleasant ¹	29,676	39,629	33.5%	41,508	4.7%
Spring City ¹	6,847	8,953	30.8%	9,440	5.4%
Sterling ¹	2,246	2,848	26.8%	3,040	6.8%
Wales ¹	2,329	3,046	30.8%	3,129	2.7%

Sevier County	506,369	539,117	6.5%	588,121	9.1%
Annabella	6,509	7,112	9.3%	7,257	2.0%
Aurora	10,280	11,225	9.2%	11,383	1.4%
Central Valley	4,376	4,530	3.5%	5,047	11.4%
Elsinore	7,926	8,814	11.2%	9,238	4.8%
Glenwood	3,804	4,131	8.6%	4,413	6.8%
Joseph	2,817	2,964	5.2%	3,221	8.7%
Koosharem	2,716	2,861	5.3%	3,021	5.6%
Monroe	19,135	20,589	7.6%	22,009	6.9%
Redmond	7,595	7,917	4.2%	8,282	4.6%
Richfield	159,123	167,942	5.5%	179,605	6.9%
Salina	40,793	44,590	9.3%	46,826	5.0%
Sigurd	3,998	4,634	15.9%	4,929	6.4%
Summit County ⁴	0	0	NA	3,296,767	NA
Tooele County ¹	780,620	1,180,877	51.3%	1,254,070	6.2%
Grantsville ¹	97,425	106,486	9.3%	116,822	9.7%
Ophir ⁸	275	0	-100%	0	NA
Stockton ¹	4,531	5,854	29.2%	6,843	16.9%
Tooele City ¹	437,248	443,940	1.5%	467,725	5.4%
Vernon ¹	1,830	2,506	36.9%	2,882	15.0%
Wendover ¹	12,713	16,600	30.6%	17,954	8.2%
Rush Valley ¹	3,633	5,597	54.1%	4,374	-21.8%
Utah County ⁶	0	0	NA	1,853,670	NA
Weber County	5,557,137	5,927,076	6.7%	6,296,101	6.2%
Farr West	94,227	97,481	3.5%	104,307	7.0%
Harrisville	97,632	101,432	3.9%	105,612	4.1%
Hooper	68,639	75,359	9.8%	80,567	6.9%
Huntsville	7,366	8,092	9.9%	8,504	5.1%
Marriott-Slaterville	57,204	60,326	5.5%	54,746	-9.2%
North Ogden	176,943	189,873	7.3%	201,487	6.1%
Ogden	1,330,892	1,433,584	7.7%	1,528,277	6.6%
Plain City	50,724	55,389	9.2%	61,890	11.7%
Pleasant View	88,551	97,316	9.9%	109,064	12.1%
Riverdale	409,568	427,181	4.3%	450,101	5.4%
Roy	368,169	386,071	4.9%	404,638	4.8%
South Ogden	245,429	255,439	4.1%	273,539	7.1%
Uintah	15,093	15,918	5.5%	16,269	2.2%
Washington Terrace	78,836	81,950	3.9%	84,738	3.4%
West Haven	192,073	212,099	10.4%	231,717	9.2%
Total	25,637,177	28,473,860	11.1%	74,791,561	162.7%

¹Tax imposed 7/1/2016

²Tax imposed 4/1/2017

³Tax imposed 1/2017

⁴Tax imposed 1/2018

⁵Tax imposed 1/1/2019

⁶Tax imposed 4/1/2019

⁷Incorporated 4/1/2019

⁸Unincorporated 4/1/2017

Other Local Sales Tax Options

	FY 2017 July '16 - Jun '17	FY 2018 July '17 - Jun '18	FY17 - FY18 % Change	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change
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Fixed Guideway Sales Tax

Utah County	20,837,555	22,985,186	10.3%	24,592,591	7.0%
Total Fixed Guideway	20,837,555	22,985,186	10.3%	24,592,591	7.0%

County of the 2nd Class Airport, Highway & Transit

Utah County	18,859,920	20,813,007	10.4%	22,272,755	7.0%
Total Airport, Highway Public Transit	18,859,920	20,813,007	10.4%	22,272,755	7.0%

Supplemental State Sales and Use Tax

Davis County	2,243,253	2,384,131	6.3%	2,481,081	4.1%
Weber County	1,797,352	1,912,740	6.4%	2,032,461	6.3%
Total Supp. State	4,040,605	4,296,872	6.3%	4,513,542	5.0%

City or Town Option Sales Tax

Murray	3,850,108	4,078,157	5.9%	4,139,777	1.5%
South Salt Lake	3,102,883	3,294,786	6.2%	3,582,916	8.7%
Naples	215,539	350,849	62.8%	355,434	1.3%
Vernal	755,989	884,852	17%	856,652	-3.2%
Riverdale	1,400,755	1,450,338	4.3%	1,538,377	5.3%
Total City/Town Option	9,325,273	10,068,982	8.0%	10,473,156	4.0%

Town Option Sales Tax

Snowville	39,244	44,341	13.0%	41,638	-6.1%
Total Town Option	39,244	44,341	13.0%	41,638	-6.1%

Taxable Purchases by Industry

	CY 2017 Taxable Sales	CY 2018 Taxable Sales	Percent Change
General			
Agriculture, Forest, Fishing, Hunting (110000-119999)	19,437,636	20,663,492	6.31%
Mining, Quarrying, Oil & Gas Extraction (210000-219999)	555,332,297	562,722,083	1.33%
Utilities (220000-229999)	2,296,246,073	2,291,253,220	-0.22%
Construction (230000-239999)	930,707,204	1,048,607,046	12.67%
Manufacturing (310000-339999)	2,500,509,783	2,692,333,750	7.67%
Wholesale			
Durable Goods (423000-423999)	4,115,673,978	4,561,515,946	10.83%
Non-Durable Goods (424000-424999)	755,930,651	804,958,823	6.49%
Electronic Markets (435000-425999)	50,735,367	53,900,549	6.24%
Retail			
Miscellaneous Retail Trade	1,677,835,530	1,713,244,419	2.11%
Motor Vehicles & Parts Dealers (441000-442999)	6,956,049,222	7,152,806,264	2.83%
Furniture & Home Furnishings Stores (442000-442999)	1,043,910,899	1,122,718,356	7.55%
Electronics & Appliance Stores (443000-443999)	1,053,361,738	1,135,309,286	7.78%
Building Material, Garden Equipment & Supplies Dealers (444000-444999)	3,406,347,219	3,832,854,612	12.52%
Food & Beverage Stores (445000-445999)	4,687,114,427	4,907,420,913	4.70%
Health & Personal Care (446000-446999)	572,478,868	542,587,619	-5.22%
Gasoline Stations (447000-447999)	1,229,257,350	1,299,578,919	5.72%
Clothing & Clothing Accessories Stores (448000-448999)	1,851,168,529	1,936,871,948	4.63%
Sporting Goods, Hobby, Music & Book Stores (451000-451999)	1,081,311,296	1,078,246,082	-0.28%
General Merchandise Stores (452000-452999)	6,790,493,115	7,030,613,911	3.54%
Nonstore Retailers (454000-454999)	1,429,550,519	1,651,626,737	15.54%
Transportation			
Transportation & Warehousing (480000-489999)	150,783,478	165,418,062	9.71%
Finance and Real Estate			
Finance & Insurance (520000-529999)	263,040,209	279,108,351	6.11%
Real Estate, Rental & Leasing (520000-539999)	1,452,772,439	1,556,691,980	7.15%
Professional, Scientific & Technical Services (540000-549999)	657,436,858	727,538,820	10.66%
Management of Companies & Enterprises (550000-559999)	17,487,614	19,299,505	10.36%
Services			
Information (510000-519999)	2,278,772,912	2,363,059,432	-0.69%
Admin. & Support & Waste Mngmt & Remed. Services (560000-569999)	235,762,242	247,783,936	5.10%
Educational Services (610000-619999)	118,946,772	127,055,940	6.82%
Healthcare & Social Asst. (620000-629999)	136,828,564	139,580,742	2.01%
Arts, Entertainment & Recreation (710000-719999)	879,716,610	930,180,253	5.74%
Accommodation (7210000-721999)	1,932,456,215	2,038,458,649	5.49%
Food Services & Drinking Places (722000-722999)	4,908,402,550	5,222,473,971	6.40%
Other Services-Except Public Administration (810000-819999)	1,638,580,861	1,675,306,604	2.24%
Miscellaneous			
Public Administration(920000-929999)	265,677,973	275,969,246	3.87%
Private Motor Vehicle Sales	1,251,102,878	1,402,299,121	12.09%
Special Event Sales	111,189,244	102,150,313	-8.13%
Occasional/Nonclassifiable	1,567,592,207	2,170,987,469	38.49%
Prior-Period Payments & Refunds	161,690,510	199,327,719	23.28%
Total	61,031,691,837	64,982,524,088	6.47%

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

Taxable Purchases by County

County	CY 2017 Taxable Sales	CY 2018 Taxable Sales	Percent Change
Beaver	99,637,223	104,531,454	.4.91%
Box Elder	769,248,990	791,626,789	2.91%
Cache	1,874,279,240	1,954,172,107	4.26%
Carbon	382,963,320	411,911,454	7.56%
Daggett	19,516,433	21,209,580	8.68%
Davis	5,483,477,603	5,689,029,606	3.75%
Duchesne	480,475,114	528,985,269	10.10%
Emery	129,591,707	154,000,213	18.84%
Garfield	154,474,763	157,774,419	2.14%
Grand	424,549,600	451,506,516	6.35%
Iron	842,145,958	921,636,840	9.44%
Juab	116,804,450	128,070,137	9.65%
Kane	216,416,073	239,568,220	10.70%
Millard	189,621,734	194,893,483	2.78%
Morgan	120,168,302	123,124,436	2.46%
Piute	9,562,606	11,128,829	16.38%
Rich	46,908,069	54,599,793	16.40%
Salt Lake	27,084,520,651	28,855,616,566	6.54%
San Juan	158,328,160	188,902,297	19.31%
Sanpete	272,806,432	285,198,593	4.54%
Sevier	390,501,732	417,286,183	6.86%
Summit	2,002,071,615	2,102,914,775	5.04%
Tooele	767,810,112	801,413,321	4.38%
Uintah	909,556,333	941,541,162	3.51%
Utah	9,556,494,262	10,173,904,950	6.46%
Wasatch	595,132,804	662,477,891	11.32%
Washington	3,608,645,109	3,952,883,117	9.54%
Wayne	54,977,984	59,642,642	8.49%
Weber	4,387,044,445	4,655,845,969	6.13%
Out of State	-116,068,987	-52,872,523	-54.45%
Total	61,031,691,837	64,982,524,088	6.47%

Taxable Purchases by Select Cities

City	CY 2017 Taxable Sales	CY 2018 Taxable Sales	Percent Change
American Fork	1,042,266,657	1,125,053,249	7.94%
Beaver	60,508,077	63,615,577	5.14%
Blanding	43,001,208	44,603,741	3.73%
Bountiful	602,080,796	635,056,777	5.48%
Brigham	303,832,457	288,686,705	-4.99%
Cedar City	732,127,298	795,855,322	8.71%
Centerville	456,144,598	473,172,682	3.73%
Clearfield	267,137,308	273,380,052	2.34%
Cottonwood Heights	531,431,352	555,858,105	4.60%
Delta	81,962,574	86,714,951	5.80%
Draper	1,585,384,976	1,701,533,103	7.33%
Eagle Mountain	120,388,021	147,259,672	22.32%
Farmington	476,249,469	508,358,195	5.73%
Heber	384,458,584	434,782,542	13.09%
Herriman	187,393,358	218,721,780	16.72%
Holladay	259,494,046	289,278,987	11.48%
Hurricane	309,327,507	347,865,540	12.46%
Kanab	99,441,113	105,245,220	5.84%
Kaysville	339,131,809	322,282,490	-4.97%
Kearns Township	57,394,681	129,904,017	126.34%
Layton	1,555,900,866	1,608,614,142	3.39%
Lehi	1,173,156,757	1,275,378,067	8.71%
Lindon	629,573,876	656,496,586	4.28%
Logan	1,195,035,868	1,249,112,231	4.53%
Magna Township	72,813,052	154,448,914	112.12%
Midvale	813,835,133	846,325,872	3.99%
Millcreek	566,897,108	844,788,832	49.02%
Moab	312,974,926	329,066,011	5.14%
Monticello	27,901,487	29,153,212	4.49%
Morgan City	78,832,726	77,823,579	-1.28%
Murray	2,207,223,471	2,278,900,995	3.25%
Nephi	81,754,359	88,980,072	8.84%
North Salt Lake	446,497,636	468,225,917	4.87%
Ogden	1,770,565,918	1,930,136,586	9.01%
Orem	2,450,409,560	2,542,167,381	3.75%
Park City	969,124,140	1,017,175,218	4.96%
Payson	269,683,574	291,618,481	8.13%
Pleasant Grove	387,986,488	405,716,091	4.57%
Price	265,265,458	274,650,580	3.54%
Provo	1,444,887,615	1,485,805,459	2.83%
Richfield	270,144,310	281,315,035	4.14%
Riverdale	810,167,577	851,182,637	5.06%
Riverton	500,391,095	576,911,348	15.29%
Roosevelt	217,245,553	253,143,041	16.52%
Roy	308,431,602	318,779,752	3.36%
Salt Lake City	8,230,626,156	8,864,078,553	7.70%
Salt Lake County (unincorporated)	1,395,509,097	1,066,440,069	-23.58%
Sandy	2,421,220,730	2,532,581,356	4.60%
Saratoga Springs	260,889,032	301,013,709	15.38%
South Jordan	1,674,245,750	1,621,094,104	-3.18%
South Ogden	387,091,412	402,464,423	3.97%
South Salt Lake	1,681,408,256	1,846,763,718	9.83%
Spanish Fork	691,175,046	773,865,732	11.96%

Springdale	111,573,167	120,834,389	8.30%
Springville	461,496,967	490,944,889	6.38%
St. George	2,470,705,812	2,686,471,967	8.73%
Syracuse	235,918,945	249,648,669	5.82%
Taylorsville	492,674,862	592,883,776	20.34%
Tooele City	496,863,921	519,974,831	4.65%
Tremonton	175,675,530	178,071,170	1.36%
Vernal	512,919,327	519,418,098	1.27%
Washington City	446,429,175	500,339,244	12.08%
West Bountiful	300,853,083	293,959,267	-2.29%
West Jordan	1,660,230,503	1,790,889,062	7.87%
West Valley City	2,541,662,791	2,693,750,540	5.98%
Woods Cross	323,031,184	345,770,941	7.04%
Total	53,738,057,290	57,074,403,254	6.21%

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following presents fiscal year 2019 estimated state revenue impacts for each of the sales tax exemptions under Utah Code §59-12-104. These estimates are based on the best information available, however, in some cases data is limited or unavailable. Exceptions are grouped into the same categories identified in the joint report from the Utah State Tax Commission and the Legislative Fiscal Analyst's Office on fiscal year 2018 sales tax exemption revenue impacts.

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

Business Inputs

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

Brief description of sales tax exemption	FY 2019 State Revenue Impact
Certain products purchased by airlines for in-flight use or consumption	\$2,100,000
Aircraft parts and equipment for installation in certain aircraft.	\$8,000,000
Commercials, films and other audio/video sold to broadcasters and others	\$6,700,000
Pollution control equipment (includes consumables)	\$6,900,000
Machinery, equipment or parts to manufacturers and others	\$170,200,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$7,900,000
Certain products primarily used in farming operations	\$70,800,000
Hay	\$11,200,000
Non-returnable containers, labels, casing for use in packaging TPP	Insufficient Data
Property stored in state for resale	Insufficient Data
Product purchased for resale in its original form or as a component part of a manufactured good	Insufficient Data
Intrastate telecommunications services or fuel for use in compounding a taxable service	\$8,200,000
Certain products used by a steel mill.	\$228,000
Telecommunications service for purposes of providing telecommunications service	\$4,000,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$16,500,000
Electricity to ski resorts for lifts	\$270,000
Ski resort equipment and parts	\$78,000
Natural gas, electricity, coal, fuel oil and other fuels for industrial use	\$45,300,000

Semiconductor fabricating, processing, research or development materials	\$7,600,000
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.	\$3,800,000
Certain machinery, equipment, etc., for or by alternative energy electricity production facility	Insufficient Data
Certain machinery, equipment, etc., for or by a waste energy production facility	Insufficient Data
Certain purchases for or by a facility that produces fuel from alternative energy	Insufficient Data
Building materials shipped out of state and incorporated in to real property.	Insufficient Data
Address list or database used to send direct mail.	\$1,700,000
Certain machinery, equipment or software purchased by or for a telecommunications service provider	\$12,900,000
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)	\$12,1300,000
Construction materials for new airport in 2nd class country (material converted to real property only)	\$0*
Fuel sold to a common carrier railroad and used in a locomotive engine	\$3,660,000
Products to an aircraft repair provider if used to repair aircraft not registered in Utah	\$267,000
Construction materials for life science research facility (material converted to real property only).	\$710,000
Machinery, equipment or parts used in qualified research (three-year life).	\$14,900,000
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)	\$521,000
Short-term lodging consumables.	\$2,330,000
Database access (viewing or retrieval of information).	\$1,190,000
Machinery, equipment or parts used for electronic financial payment services (three-year life)	\$1,800,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0*
Molten magnesium	\$660,000
Machinery, equipment or parts used for electronic financial payment services (three-year life)	\$0*
Machinery, equipment, etc., purchased by a refinery and used in a specified activity	\$2,150,000
Medical Laboratories	\$80,000

Non-Business Inputs - Charitable/Government

Brief description of sales tax exemption	FY 2019 State Revenue Impact
State and local government purchases except for certain construction materials	\$51,900,000
Sales to or by religious or charitable organizations.	\$12,900,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$1,840,000
Food stamp purchases	\$4,200,000
WIC purchases	\$350,000
Sales relating to schools and fundraising sales.	\$160,000
Copies and publications by a government entity.	\$490,000
Sales to a public transit district (includes construction materials converted to real property)	\$336,000
Sales to or by Heber Valley Railroad.	\$130,000
Sales of goods and services at a National Guard morale, welfare and recreation facility.	\$22,000

Non-Business Inputs - Economic Development

Aircraft manufactured in Utah	\$0*
Certain electricity produced from a new alternative energy source.	\$115,600
Fuel cell	\$51,000

Non-Business Inputs - Economic Efficiency

Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$231,600,000
Vending machine food sold for \$1 or less under certain circumstances	\$92,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$3,320,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$8,400,000
Isolated or occasional sales if not regularly engaged in business.	Insufficient Data
Vehicle trade-ins or other trades as part payment for a purchase.	\$75,400,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$552,000
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	\$121,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$4,000,000
Use of unassisted amusement device.	\$720,000
Hotel accommodations and services taxed by the Navajo Nation.	\$69,000
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	\$1,320,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$10,000
Car wash that does not include cleaning the interior of the vehicle	\$8,400
MIDA accommodations and services	\$0*

Non-business Inputs- Healthcare

Prescription drugs, syringes and stoma supplies	\$167,700,000
Prescribed durable medical equipment for home use	\$4,680,000
Sales to or by a nonprofit that provides certain services to persons age 60+.	\$1,520,000
Prescribed mobility enhancing equipment.	\$1,150,000
Prosthetic device (prescribed or purchased by medical facility)	\$860,000
Prescribed disposable home medical supplies	\$2,270,000

Non-business Inputs/Other

Newspapers or newspaper subscriptions	\$1,930,000
Admissions to college athletic events	\$1,480,000
Water in a pipe, conduit, ditch or reservoir	\$23,400,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$210,000

**There is no known state revenue impact from these exemptions in FY 2019. However, there could be exempt amounts in other years depending on taxpayer behavior.*

Property Tax

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

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

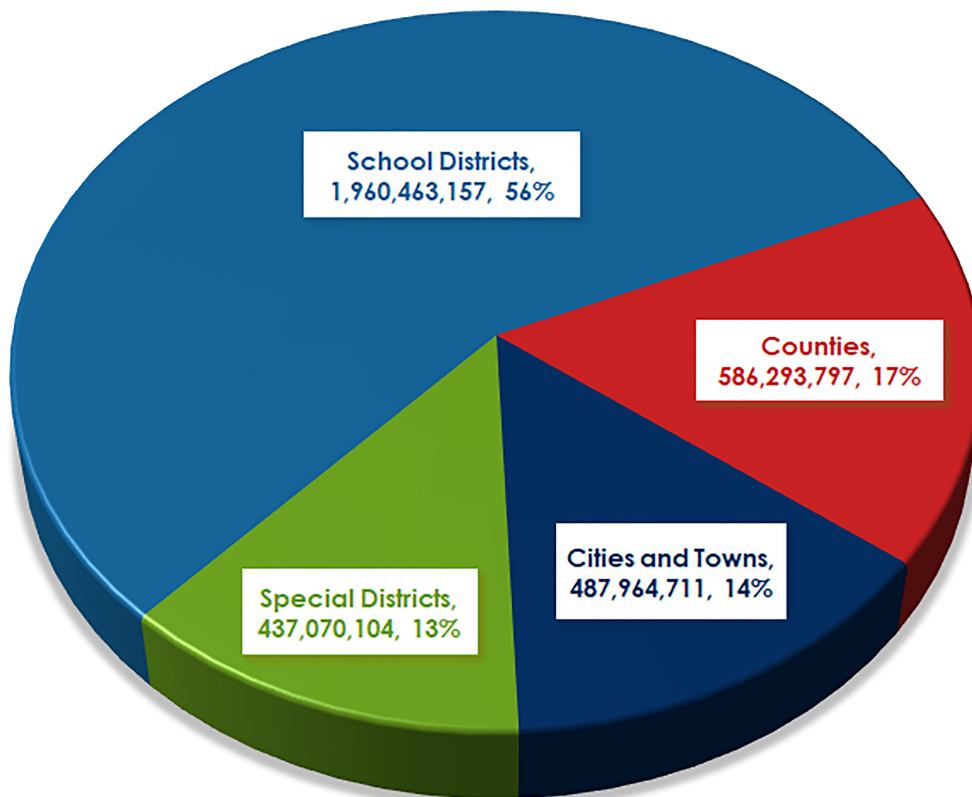
Real and Personal Property Taxes

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

Motor Vehicle Fees

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

Distribution of 2018 Property Taxes Charged



Total Charged - \$3,471,791,769

Property Tax Values and Rates

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

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

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

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

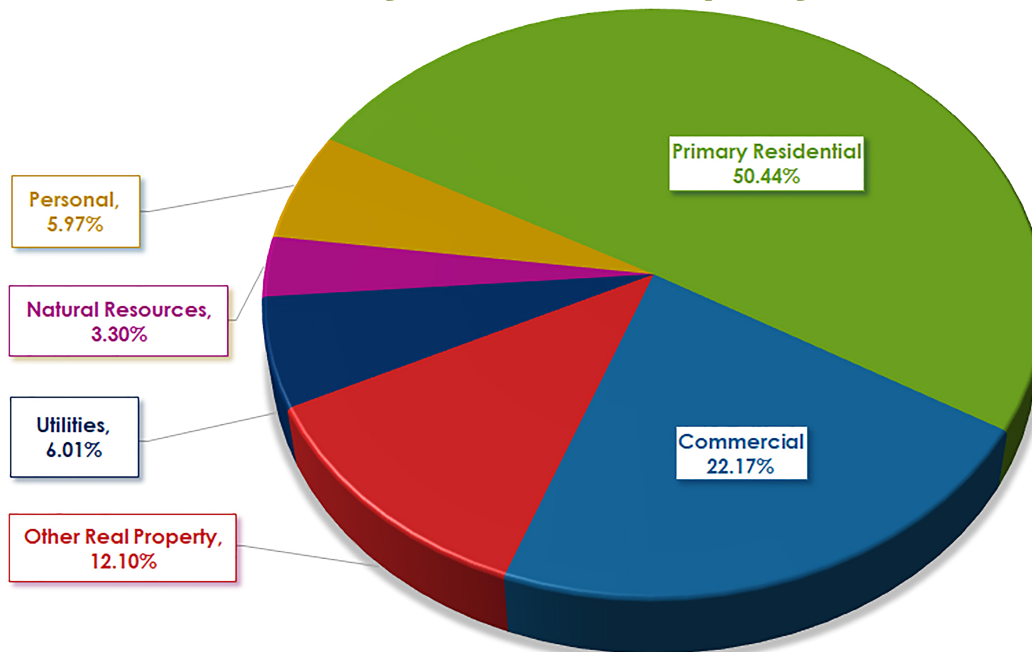
Utah motor vehicles are charged a fee-in-lieu of property taxes based on age of the vehicle.

Statewide Valuation by Class of Property

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	143,654,975,403	261,190,864,369	1,783,421,483	1.24%	0.68%
Commercial & Industrial	63,154,638,254	63,154,638,254	791,936,755	1.25%	1.25%
Other Real*	34,464,943,309	34,464,943,309	352,189,553	1.02%	1.02%
Personal	17,011,178,868	17,011,178,868	216,906,709	1.27%	1.27%
Natural Resources	9,408,602,053	9,408,602,053	122,281,357	1.30%	1.30%
Utilities	17,122,795,096	17,122,795,096	205,865,912	1.20%	1.20%
Statewide (without motor vehicle)	284,817,132,983	402,353,021,949	3,471,791,769	1.22%	0.86%
Motor Vehicles	13,297,245,336	13,297,245,336	199,458,682	1.50%	1.50%
Statewide (with motor vehicles)	298,144,378,319	415,650,267,285	3,671,250,451	1.23%	NA

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

Taxable Values by Class of Property



Property Taxes Charged by Entity and County

	General County	%	Schools	%	Cities & Towns	%	Special Districts	%	Total Taxes Charged
Beaver	2,522,537	17%	10,060,650	70%	338,697	2%	1,545,387	11%	14,467,272
Box Elder	10,803,990	19%	37,285,769	65%	4,833,342	8%	4,128,986	7%	57,052,087
Cache	16,687,521	18%	64,981,493	70%	11,161,683	12%	614,503	1%	93,445,200
Carbon	6,792,277	28%	13,910,564	58%	1,967,325	8%	1,472,838	6%	24,143,003
Daggett	1,328,779	45%	1,444,301	49%	89,685	3%	67,894	2%	2,930,659
Davis	50,507,785	16%	188,459,813	61%	33,829,776	11%	38,181,576	12%	310,978,951
Duchesne	9,092,616	25%	23,290,612	65%	1,223,167	3%	2,480,714	7%	36,087,109
Emery	9,657,894	37%	12,255,945	46%	575,026	2%	3,961,443	15%	26,450,308
Garfield	987,235	17%	4,279,792	73%	357,220	6%	263,371	4%	5,887,618
Grand	4,589,894	23%	13,900,301	69%	134,967	1%	1,506,308	7%	20,131,471
Iron	8,054,209	15%	30,816,466	58%	7,973,608	15%	6,435,013	12%	53,279,296
Juab	3,200,718	22%	9,245,917	65%	520,230	4%	1,333,538	9%	14,300,403
Kane	5,517,354	38%	7,451,464	51%	851,137	6%	865,446	6%	14,685,401
Millard	9,008,178	32%	17,016,108	60%	600,237	2%	1,602,364	6%	28,226,887
Morgan	3,745,858	26%	9,826,298	68%	422,510	3%	424,132	3%	14,418,798
Piute	468,075	34%	718,507	52%	158,190	12%	25,056	2%	1,369,828
Rich	1,570,178	23%	4,657,828	67%	231,935	3%	500,654	7%	6,960,595
Salt Lake	249,880,790	17%	708,051,208	48%	269,418,572	18%	245,243,486	17%	1,472,594,056
San Juan	3,008,777	26%	6,373,115	56%	516,953	5%	1,488,248	13%	11,387,093
Sanpete	5,251,972	27%	11,615,394	60%	1,581,343	8%	1,057,582	5%	19,506,291
Sevier	6,730,377	34%	11,335,195	57%	1,662,389	8%	0	0%	19,727,961
Summit	19,636,719	12%	90,599,671	56%	18,597,023	11%	33,725,358	21%	162,558,771
Tooele	9,317,116	14%	45,361,248	67%	7,454,735	11%	5,438,860	8%	67,571,958
Uintah	15,758,919	28%	34,630,395	61%	780,263	1%	5,578,186	10%	56,747,763
Utah	39,334,350	9%	325,307,738	71%	69,413,935	15%	24,399,071	5%	458,455,094
Wasatch	11,905,780	17%	47,415,218	68%	3,256,391	5%	7,067,038	10%	69,644,428
Washington	22,887,460	13%	111,201,913	65%	21,185,218	12%	15,337,421	9%	170,612,012
Wayne	704,014	30%	1,590,730	68%	34,539	1%	9,474	0%	2,338,757
Weber	57,342,424	24%	117,379,504	50%	28,794,615	12%	32,316,156	14%	235,832,699
Statewide	586,293,797	17%	1,960,463,157	56%	487,964,711	14%	437,070,104	13%	3,471,791,769

Property Taxes Charged by Class

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

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

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

With the exception of property exempted by the State Constitution or federal laws, all tangible property is subject to property tax. After a property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments, using the value, establish the rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following two main elements:

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

Locally Assessed

County	Real Property	Personal Property	Total Locally Assessed
Beaver	3,990,294	3,598,550	7,588,844
Box Elder	35,039,869	8,100,786	43,140,655
Cache	82,110,366	7,387,887	89,498,253
Carbon	14,004,321	1,525,891	15,530,212
Daggett	1,596,906	22,707	1,619,613
Davis	272,656,875	28,798,734	301,455,609
Duchesne	16,854,091	1,841,395	18,695,486
Emery	4,205,945	439,553	4,645,498
Garfield	5,097,596	111,317	5,208,913
Grand	14,916,130	552,606	15,468,736
Iron	38,040,678	9,776,039	47,816,717
Juab	7,210,224	594,437	7,804,661
Kane	13,709,960	334,672	14,044,632
Millard	6,844,811	2,365,003	9,209,814
Morgan	11,043,587	498,350	11,541,937
Piute	1,129,454	13,787	1,143,241
Rich	5,797,425	55,473	5,852,898
Salt Lake	1,275,975,327	93,049,893	1,369,025,220
San Juan	5,507,039	1,107,917	6,614,956
Sanpete	17,247,979	564,660	17,812,639
Sevier	14,070,703	893,350	14,964,053
Summit	155,527,868	1,978,056	157,505,924
Tooele	53,495,519	2,987,678	56,483,197
Uintah	22,519,052	1,680,228	24,199,280
Utah	410,914,366	25,438,893	436,353,259
Wasatch	67,356,544	936,722	68,293,266
Washington	160,333,485	4,982,897	165,316,382
Wayne	2,185,160	50,325	2,235,485
Weber	208,166,217	16,408,903	224,575,120
Statewide	2,927,547,791	216,096,709	3,143,644,500

Centrally Assessed and Totals

County	Total Utilities	Total Natural Resources	Total Centrally Assessed	Total Locally & Centrally Assessed
Beaver	5,931,307	947,121	6,878,428	14,467,272
Box Elder	11,789,413	2,122,019	13,911,432	57,052,087
Cache	3,781,940	165,007	3,946,947	93,445,200
Carbon	3,839,770	4,773,021	8,612,791	24,143,003
Daggett	1,206,237	104,809	1,311,046	2,930,659
Davis	9,049,117	474,225	9,523,342	310,978,951
Duchesne	2,326,452	15,065,171	17,391,623	36,087,109
Emery	20,612,540	1,192,270	21,804,810	26,450,308
Garfield	469,057	209,648	678,705	5,887,618
Grand	3,555,652	1,107,083	4,662,735	20,131,471
Iron	4,848,388	614,191	5,462,579	53,279,296
Juab	5,990,910	504,832	6,495,742	14,300,403
Kane	454,865	185,904	640,769	14,685,401
Millard	14,914,434	4,102,639	19,017,073	28,226,887
Morgan	2,671,385	205,476	2,876,861	14,418,798
Piute	197,634	28,953	226,587	1,369,828
Rich	1,103,987	3,710	1,107,697	6,960,595
Salt Lake	55,410,512	48,158,324	103,568,836	1,472,594,056
San Juan	2,407,607	2,364,530	4,772,137	11,387,093
Sanpete	949,033	744,619	1,693,652	19,506,291
Sevier	1,918,462	2,845,446	4,763,908	19,727,961
Summit	4,204,926	847,921	5,052,847	162,558,771
Tooele	7,322,887	3,765,874	11,088,761	67,571,958
Uintah	6,075,622	26,472,861	32,548,483	56,747,763
Utah	20,715,282	1,386,553	22,101,835	458,455,094
Wasatch	1,034,132	317,030	1,351,162	69,644,428
Washington	4,949,096	346,534	5,295,630	170,612,012
Wayne	90,230	13,042	103,272	2,338,757
Weber	8,045,035	3,212,544	11,257,579	235,832,699
Statewide	205,865,912	122,281,357	328,147,269	3,471,791,769

Centrally Assessed Property

The State Tax Commission's Property Tax Division is responsible for the valuation of mines, oil and gas, pipelines, power, 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 county where a property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue. Listed below are the 25 largest centrally-assessed companies for the 2018 assessment year based on values established by the State of Utah. The rankings and values may change following an appeal.

Utah's 20 Largest Centrally Assessed Companies

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

Largest Centrally Assessed Companies by County

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

Property Tax Relief

The State of Utah and county governments provided \$39,794,687 in property tax relief to 40,593 individuals in 2018. Tax relief is administered by county governments.

County governments provide tax relief to the indigent, blind and veterans. The State funds property tax relief through the Circuit Breaker program. In 2018 the State provided \$5,772,396 in property tax relief.

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

Blind

For 2019, up to \$11,500 taxable value of real and/or personal property owned by a blind person, 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 \$1,015 for 2018 or 2019. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

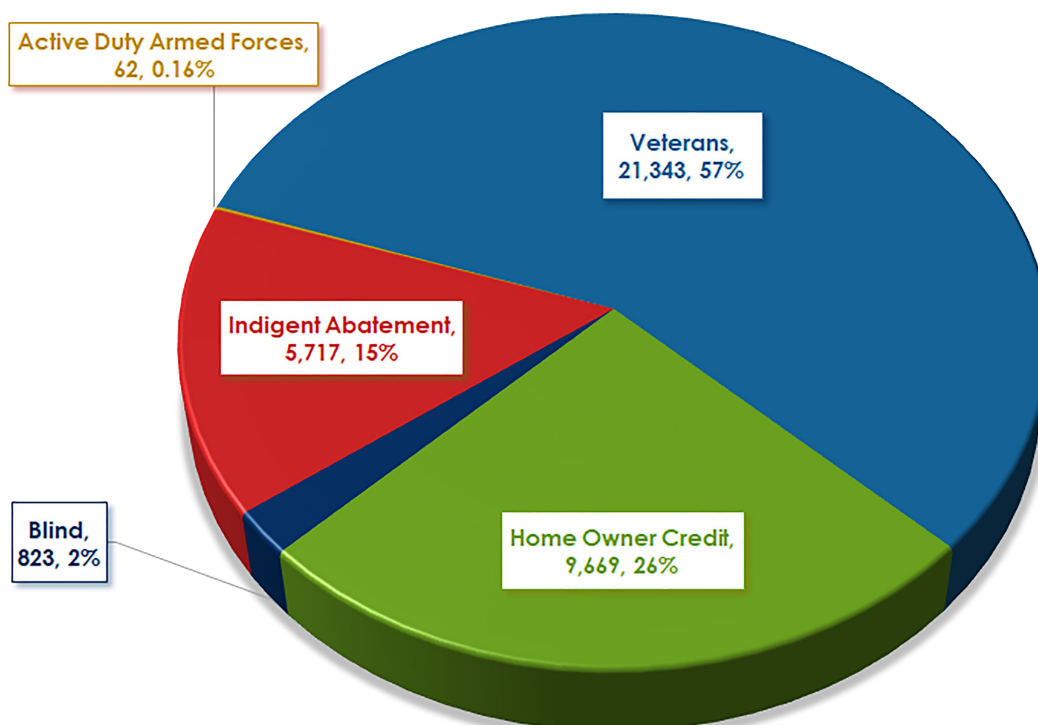
Military Service

An exemption of up to \$266,670 (2019) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to an unmarried widow or widower of the veteran, or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

Tax relief is given to active duty or reserve military members who have been deployed outside of 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 \$1,015 for 2019. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Property Tax Relief by County

	Active Duty Armed Forces	Veterans with Disabilities	Blind	Homeowners Credit	Indigent Abatement	Total
Beaver	0	33	0	55	16	104
Box Elder	0	379	16	240	219	854
Cache	1	502	11	286	14	814
Carbon	0	179	11	190	117	497
Daggett	0	11	1	1	4	17
Davis	14	4,109	106	840	120	5,189
Duchesne	0	84	9	166	44	303
Emery	0	46	3	86	3	138
Garfield	0	41	6	59	14	120
Grand	0	69	4	135	77	285
Iron	0	449	17	389	262	1,117
Juab	0	66	1	65	7	139
Kane	0	90	3	99	63	255
Millard	0	71	2	101	10	184
Morgan	0	53	3	22	20	198
Piute	0	14	0	20	0	34
Rich	0	14	0	14	1	29
Salt Lake	17	7,484	317	2,667	1,012	11,497
San Juan	1	57	1	0	31	90
Sanpete	1	176	8	204	131	520
Sevier	0	148	5	310	180	643
Summit	3	140	9	120	96	368
Tooele	2	647	14	279	288	1,230
Uintah	0	125	9	264	13	411
Utah	8	1,762	82	959	894	3,705
Wasatch	0	114	8	184	151	457
Washington	2	1,465	57	995	1,679	4,198
Wayne	0	9	0	39	4	52
Weber	13	2,906	120	880	247	4,166
TOTAL	62	21,343	823	9,669	5,717	37,614

Average Property Tax Rates

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates ¹
Beaver	15	0.008222	0.011035	0.009005
Box Elder	72	0.011023	0.014518	0.011196
Cache	55	0.010053	0.013757	0.011596
Carbon	18	0.012463	0.019559	0.014239
Daggett	8	0.009215	0.011189	0.010124
Davis	122	0.010096	0.01406	0.012455
Duchesne	28	0.013299	0.01608	0.014367
Emery	20	0.010405	0.014773	0.012950
Garfield	27	0.00799	0.010907	0.008781
Grand	13	0.0099	0.01241	0.010417
Iron	29	0.009564	0.015469	0.010999
Juab	15	0.011498	0.015746	0.013414
Kane	14	0.009611	0.013704	0.010899
Millard	18	0.010324	0.013859	0.011230
Morgan	7	0.011293	0.013017	0.012207
Piute	5	0.009282	0.011643	0.010800
Rich	16	0.006222	0.008269	0.007041
Salt Lake	346	0.010942	0.017613	0.013595
San Juan	12	0.012557	0.01549	0.013555
Sanpete	22	0.011838	0.017036	0.014153
Sevier	14	0.012273	0.015152	0.013653
Summit	60	0.006448	0.014526	0.009206
Tooele	38	0.013193	0.016649	0.014997
Uintah	22	0.011708	0.014583	0.012718
Utah	132	0.009161	0.014961	0.010868
Wasatch	38	0.011249	0.013757	0.011941
Washington	53	0.008718	0.013767	0.010289
Wayne	7	0.006576	0.007323	0.006820
Weber	257	0.010668	0.017255	0.013194
Statewide	1483			0.011637

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

Legislation

House Bills

HB 11 Property Tax Amendments - Rep. Timothy D. Hawkes

(Retrospective to Jan. 1, 2019)

- Defines “final assessed value” as the value given to property by a county BOE, the Commission or a court after an appeal; defines “inflation adjusted value” as the value calculated by changing the final assessed value for the previous year by the median property value change.
- Defines “qualified real property” as property that, during the previous taxable year, was given a final assessed value and has not been further improved.
- Clarifies how a party satisfies its burden of proof when appealing a valuation to the county board of equalization of the Commission
- Modifies which party has the burden of proof for appeals involving qualified real property.
- Eliminates the presumption of correctness for appeals to the Commission of a county board of equalization’s determination of fair market value.

HB 24 Property Tax Exemptions, Deferrals and Abatements Amendments - Rep. Steve Eliaison *(effective Jan. 1, 2020)*

- Authorizes a person who is dissatisfied with a county property tax relief decision made by a designated decision-making authority to appeal to the Commission.
- Allows an armed forces claimant to claim an armed forces property tax exemption, regardless of when the claimant had ownership of the property during the year for which the exemption is claimed (previously had to be owner of record on January 1).

HB 25 Tax Commission Amendments - Rep. Steve Eliaison *(effective May 14, 2019)*

- Extends the authorization for the State Tax Commission to hold a meeting that is not open to the public to provide guidance to its employees on the interpretation and application of a law administered by the Commission from May 9, 2019 to May 9, 2024.

- Requires the Tax Commission to provide an electronic report of the meetings to the Revenue and Taxation Interim Committee on or before Sept. 30, 2020 and 2023.

HB 42 Utah Net Loss Effective Date Clarification - Rep. Travis M. Seegmiller *(retrospective for a taxable year beginning on or after Jan. 1, 2019)*

- Corrects the effective date for modifications to the Utah net operating loss deduction by changing it from “on January 1, 2019” to “for a taxable year beginning on or after January 1, 2019.”

HB 49 Repatriation Transition Tax Amendments - Rep. Steve Eliaison *(multiple effective dates)*

- Modifies the definition of “unadjusted income” to include deferred foreign income for the last taxable year of a taxable year beginning on or before Dec. 31, 2017 and a taxable year beginning on or after Jan. 1, 2018.
- Provides for installment payments related to the tax on deferred foreign income beginning the first taxable year in which a corporation reports this income (previously first installment was required for the 2017 tax year).

HB 65 Special group License Plate for Motorcycle Safety Awareness - Rep. Mark A. Wheatley *(effective Oct. 1, 2019)*

- Creates a special support group license plate, with a \$25 required donation upon application and renewal, to promote and support motorcycle safety awareness.
- Creates the Motorcycle Safety Awareness Support Restricted Account to receive funds and facilitate distribution.
- Requires the Department of Transportation to manage and make distributions from the account to a qualifying organization.

HB 101 Autonomous Vehicle Regulations - **Rep. Robert Spendlove** *(effective May 14, 2019)*

- Defines terms related to autonomous vehicles.
- Allows the operation of a vehicle in the state by an automated driving system.
- Exempts a vehicle with an engaged automated driving system from the requirement to obtain a driver's license.
- Provides a protocol in case of an accident involving an autonomous vehicle.
- Requires a vehicle equipped with an automated driving system to be properly titled, registered and insured.
- Preempts political subdivisions from regulating autonomous vehicles in addition to regulation provided in state statute.
- Requires the DMV to revoke registration of an autonomous vehicle upon notice by DPS or UDOT.

HB 105 Off-Highway Vehicle Permit Amendments - **Rep. Derrin R. Ownes** *(effective Jan. 1, 2020)*

- Removes provisions allowing reciprocal operational privileges for an off-highway vehicle registered in another state.
- Exempts nonresident vehicles used exclusively as an off-highway implement of husbandry from the requirement to obtain an off-highway decal.

HB 139 Motor Vehicle Emissions Amendments - **Rep. Angela Romero** *(effective May 14, 2019)*

- Amends penalties for a vehicle that violates emissions standards by allowing the DMV discretion to suspend or revoke a vehicle registration upon notification by a local health department that the vehicle violates air emissions standards.
- Requires a court to report repeat offenders of emission standards to the local health department.
- Requires local health departments to report repeat offenders of emission standards to the Motor Vehicle Division.

HB 175 Transportation of Veterans to Memorials Support Special Group License Plate - **Rep. Carl R. Albrecht** *(effective Oct. 1, 2019)*

- Creates a special group license plate, with a \$25 required donation upon application and renewal, to support programs that transport veterans to Washington D.C. to visit veterans memorials.
- Creates the Transportation of Veterans to Memorials Support Restricted Account to receive funds.

HB 184 Civil Air Patrol License Plate - **Rep. Andrew Stoddard** *(effective Oct. 1, 2019)*

- Creates a recognition special group license plate for the Utah Wing of the Civil Air Patrol.

HB 220 Radioactive Waste Amendments - **Rep. Carl Albrecht** *(effective May 14, 2019)*

- Beginning on July 1, 2019, imposes a tax on radioactive waste facilities equal to the sum of: 12 percent of the gross receipts derived from the disposal of concentrated depleted uranium or containerized waste, 10 percent of the gross receipts derived from the disposal of processed waste, and 5 percent of the gross receipts derived from the disposal of uncontainerized, unprocessed waste.

HB 231 Tangible Personal Property Revisions - **Rep. Karianne Lisonbee** *(effective Jan. 1, 2020)*

- Increases the amount of total aggregate taxable value of personal property per county that qualified for a personal property tax exemption from \$10,000 to \$15,000.
- Enacts a tax exemption for an item of business tangible personal property that is not critical to actual business operations if the acquisition cost of the item is less than \$150 (the county may not require a signed statement for property that qualified for this exemption).
- Amends filing requirements for a person, who qualifies for the aggregate tax exemptions from tangible personal property for five consecutive years and files a signed statement for each of these years, by prohibiting the county from requiring a signed statement for each continuing consecutive year the taxpayer qualifies for the exemption.

- Prohibits the county from requiring a signed statement for items of tangible personal property that are exempt under §§59-201152(2)(b) or (c).

HB 263 Emissions Testing Revisions - Rep. Patrice M. Arent

(effective May 14, 2019)

- Changes the required visual inspection of emissions equipment on diesel-powered motor vehicles from model years 1997 and newer to model years 1998 and newer.

HB 264 Economic Development Modifications - Rep. Mike Winder

(Retrospective for a taxable year beginning on or after Jan. 1, 2019)

- Repeals corporate and individual income tax credits for alternative energy manufacturing.
- Modifies provisions related to the Utah Rural Jobs Act.
- Repeals provisions related to the Alternative Energy Manufacturing Tax Credit Act.

HB 268 Tax and Fee Revisions - Rep. Steve Waldrip

(effective May 14, 2019)

- Repeals provisions relating to hazardous and treated hazardous waste disposal fees that applied through June 30, 2014.
- Repeals provisions for determining the taxable value of beryllium sold or otherwise disposed of by the producer of the beryllium through Dec. 31, 2004.
- Repeals provisions relating to a tax on radioactive waste received as a radioactive waste facility that applied through June 30, 2003.
- Repeals the Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act that applied through Dec. 31, 2003.
- For tax years beginning on or after Jan. 1, 2019, defines captive insurance company, and requires an addback to corporate unadjusted income for any deduction under Chapter 7 for a royalty or fee that is paid to a captive insurance company but used by an entity claiming the deduction and related by common ownership to the captive insurance company.

HB 364 Special Group License Plate Amendments - Rep.

Ken Ivory *(effective Oct. 1, 2019)*

- Creates a special group license plate to recognize a fraternal, initiatic order for those sharing moral and metaphysical ideals, and designed to teach ethical and philosophical matters of brotherly love, relief and truth.

HB 382 Resort Communities Tax Amendments - Rep. Mark Strong

(effective May 14, 2019)

- Increases the number of notices, from two to three, that the Tax Commission must send to a municipality that no longer qualifies to impose the resort communities tax.
- Changes the date for when a municipality that no longer qualifies to impose the tax must stop imposing the tax to July 1 of the year the municipality received the third notice.

HB 389 Incentive Program Amendments - Rep. Kay J. Christofferson

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

- Requires the Office of Energy Development to issue a certificate for the severance tax credit for well re-completion and work-over expenses and electronically report certificate information to the Tax Commission.
- Requires the Office of Energy Development to verify the severance tax credit for conversion of natural gas to hydrogen fuel for use in a zero emission motor vehicle and electronically report verification information to the Tax Commission.
- Requires the Office of Energy Development to issue a certificate for the qualifying solar project individual income tax credit and electronically report certificate information to the Tax Commission.
- Codifies the contents of a tax credit certification for the recycling market development zone tax credit and requires the Governor's Office of Economic Development to electronically report information from the tax credit certification to the Tax Commission.
- Requires the Office of Energy Development to electronically report to the Tax Commission information on renewable energy system tax credits issued.
- Codifies the targeted business income tax credit in the corporate and individual tax codes.
- Repeals the expired income tax credits for the purchase or lease of an energy efficient vehicle.

HB 433 Inland Port Amendments - Rep. Francis Gibson *(effective March 27, 2019)*

- Modifies property tax differential provisions, including authorizing the Utah Inland Port Authority to be paid property tax differential for an additional period of 15 years if the board determines that it will produce a significant benefit.
- Modifies the amount of property tax differential the Authority may use for operating expenses.
- Extends to the Authority the applicability of provisions relating to tax credit incentives under §59-7-614.2 for economic development.
- Effective Jan. 1, 2020, provides that 50 percent of the sales tax revenue from transaction sourced to the project area shall be distributed to the Authority.

HB 446 Truth in Taxation Revisions - Rep. Robert Spendlove *(effective May 14, 2019)*

- Amends the date by which taxing entities are required to make a final budgeting decision related to additional ad valorem tax revenue after a truth in taxation hearing, from August 17 to September 1.
- Amends the date by which taxing entities are required to conduct budgeting activities from August 17 to September 1.
- Amends provisions related to the submission of a resolution to the State Tax Commission.
- Provides a September 1 deadline for a public meeting that is part of the truth in taxation process if the taxing entity is a fiscal year taxing entity.

HB 495 Tax Restructuring and Equalization Task Force - Rep. Mike Schultz *(effective March 29, 2019)*

- Creates the Tax Restructuring and Equalization Task Force, comprised of 10 legislators appointed by the President/Speaker, and four non-legislative, non-voting members appointed by the President/Speaker, taking into consideration recommendations by the governor and taxation expertise of a potential appointee.
- Requires the task force to study state and local revenue systems with the purpose of making recommendations to address structural imbalances among revenue sources.
- Requires a progress report to the first Revenue and Taxation Interim Committee and Executive Appropriations Committee after June 1, 2019
- Sunsets the task force on June 30, 2020.

Senate Bills

SB 4 Public Education Budget Adjustments - Sen. Lyle W. Hillyard *(effective July 1, 2019)*

- Provides that the minimum basic local amount for the fiscal year beginning on July 1, 2019 is \$490,684,000 (up from \$408,073,800).
- Sets the preliminary estimate for the minimum basic tax rate for the fiscal year beginning on July 1, 2019 at .001588 (up from .001498).
- Sets the value of the weighted pupil unit at \$3,532 for fiscal year 2020.

SB 12 Premium Deduction Amendments - Sen. Lyle W. Hillyard *(retrospective to a taxable year beginning on or after Jan. 1, 2019)*

- For taxable years beginning on or after Jan. 1, 2019, but beginning or before Dec. 31, 2019, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayers between Jan. 1, 2018 and Dec. 31, 2019 that were disallowed as a deduction on their 2018 and 2019 federal income tax returns.
- For taxable years beginning on or after Jan. 1, 2020, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayer during that taxable year that were disallowed as a deduction on their federal income tax return.

SB 13 Income Tax Domicile Amendments - Sen. Curtis S. Bramble *(retrospective to a taxable year beginning on or after Jan. 1, 2018)*

- By May 1, 2020, requires a county assessor to notify residential property owners of a certification they must submit, and provides exceptions to this requirement.
- Requires residential property owners to certify whether they received the primary residential exemption on any property during any part of the current calendar year. The certification form must contain a statutorily proscribed statement informing the owner that: 1) claiming the primary residential exemption creates a rebuttable presumption of Utah domicile, and 2) failure to certify disqualifies the property from the primary residential exemption.
- Amends the definition of resident individual for income tax purposes by removing the 183-day test.

- Adds the 183-day test to the list of factors considered when weighing the preponderance of the evidence to determine domicile.
- Amends the domicile rebuttable presumption from a person registering to vote in the state to a person that actually votes in this state and has not registered to vote in another state during that taxable year.
- Specifies the circumstances when a spouse is not considered to have domicile in the state when the other spouse has Utah domicile for income tax purposes.

SB 16 Public Utilities **Committee Reports - Sen. Daniel Hemmert** *(effective May 14, 2019)*

- Repeals the requirement for the Tax Commission to send a report to the Public Utilities, Energy and Technology Interim Committee for amounts over 90 days delinquent an access line provider owes under Title 69, Chapter 2, Part 4, 9-1-1 Emergency Service Charges.

SB 28 Income Tax Revisions - Sen. Curtis S. Bramble *(retrospective to a taxable year beginning on or after Jan. 1, 2019)*

- Codifies when a corporation is “doing business” or “exercising a corporate franchise” in the state for purposes of income taxation to match current Tax Commission practice.

SB 49 Homeless Shelter Funding **Amendments - Sen. Gene Davis** *(retrospective to July 1, 2019)*

- Codifies that sales tax hold-harmless entities shall contribute to the Homeless Shelter Cities Mitigation, Restricted Account, matching the Tax Commission’s current practice.

SB 72 Transportation Governance and Funding Revisions - Sen. Wayne A. Harper *(effective May 14, 2019)*

- Provides that the additional six month registration fee for an alternative fueled motor vehicle does not apply to motorcycles.
- Beginning July 1, 2019, provides that the tax under §59-12-2220 may be imposed by a county if all of the available local taxes have been imposed (replacing language that required all available local taxes under Part 22 have been imposed by the county).

- Removes language that prohibited a county, city or town from imposing the tax under §59-12-2219 on or after July 1, 2022 and now allows, beginning July 1, 2020, a city or town to impose this tax at .25 percent if the county has not imposed it, but only if the city or town is annexed into a public transit district or is an eligible political subdivision.
- Beginning Jan. 1, 2020, annually increases the fuel tax on CNG, LNG and hydrogen based on the previous fiscal year change in the CPUI.
- Provides that the Road Usage Charge program shall begin on Jan. 1, 2020 and that UDOT shall direct the DMV to hold the registration of a person enrolled in the Road Usage Charge program that is delinquent in payment of fees.

SB 77 Tax Increment **Amendments - Sen. Curtis S. Bramble** *(effective May 14, 2019)*

- Provides the circumstances under which a community reinvestment agency may receive tax revenue resulting from a tax rate increase which occurs after the approval of a project area budget.

SB 79 Sales and Use Tax **Changes - Sen. Wayne A. Harper** *(effective May 14, 2019)*

- Modifies the definitions of “certified service provider” and “model 1 seller” to match recent amendments to the Streamlined Sales and Use Tax Agreement. Both definition changes reference a contract between a certified service provider and the governing board of the Streamlined Sales and Use Tax Agreement.

SB 82 Dealership Licensing **Amendments - Sen. Don L. Ipson** *(effective Oct. 1, 2019)*

- Repeals provisions authorizing the issuance of an “unbranded title.”
- Requires an insurance company that pays a claim for a stolen vehicle that is not recovered to surrender the title to the DMV and requires the DMV to issue a title in the insurance company’s name.
- Expands the definition of “body shop” from “a business engaged in rebuilding, restoring, repairing or painting primarily the body of motor vehicles damaged by collision or natural disaster” to “a person engaged in rebuilding, restoring, repairing or painting the body of motor vehicles for compensation.”

- Prohibits the issuance or renewal of a transporter license to someone who is not licensed as a body shop, a detail or repair shop, a tow truck motor carrier, a licensed dealer, a repossession company or a finance company and is not properly insured.
- Prohibits the use of a dealer plate on a loaded commercial vehicle over 26,000 pounds gross laden weight (previously 12,000 pounds) unless a special loaded demonstration permit is issued.
- Increases the number of dealer plates from two plus one for every 25 motor vehicles sold to five plus one for every 25 motor vehicles sold.
- Makes 10 or more violations of Section 41-3-301 a class A misdemeanor (previously one violation).
- Raises the unified statewide 9-1-1 emergency service charge for each access line in the state from 9 cents per month to 25 cents per month.
- Increases the prepaid wireless service charge from 3.3 percent to 3.7 percent of the sales price per transaction.
- Changes percentage rates distributed from the prepaid wireless 9-1-1 service charge to a public safety answering point, the Unified Statewide 9-1-1 Emergency Service Account, and the Utah Statewide Radio System Restricted Account.

SB 168 Sales and use Tax Revisions - Sen. Curtis S.

Bramble (*effective Oct. 1, 2019*)

- Defines “marketplace,” “marketplace facilitator,” and “marketplace seller.”
- Provides the circumstances under which a marketplace facilitator or a marketplace seller is subject to the payment or collection and remittance requirements of the Sales and Use Tax Act.
- Amends the definition of “Seller” to include a marketplace facilitator.
- Requires the marketplace facilitator to determine nexus separately for direct sales and facilitated sales. If a marketplace facilitator has physical presence in the state, the marketplace facilitator has nexus on all direct sales. If a marketplace facilitator does not have physical presence, the marketplace facilitator has nexus on all direct sales if the marketplace facilitator conducts 200 or more direct transactions or more than \$100,000 in direct sales. A marketplace facilitator, regardless of physical presence, has nexus on all facilitated sales if the marketplace facilitator conducts 200 or more facilitated transactions or more than \$100,000 in facilitated sales.
- Requires a marketplace facilitator to segregate, in its books and records, direct and facilitated sales separately. A facilitator is subject to audit on both direct sales and the sales it facilitates
- Provides that a marketplace seller shall only report direct sales if the marketplace seller has nexus.
- Provides that a marketplace seller shall not report and is not subject to audit on facilitated sales.
- Requires a marketplace facilitator to begin collecting on the first day of a calendar quarter that is at least 60 days after meeting the nexus threshold.
- Requires purchasers to seek refunds of over-collected tax through the marketplace facilitator.
- Provides relief for marketplace facilitator errors on a phased-in basis (error rate of 7 percent through 2020, 5 percent through 2021 and 3 percent through 2022).

SB 96 Medicaid Expansion Adjustments - Sen. Allen M.

Christensen (*effective Feb. 11, 2019*)

- Changes the disposition of the 0.15 percent sales and use tax authorized for Medicaid expansion from a dedicated credit to the Division of Health Care Financing to a transfer into the Medicaid Expansion Fund.

SB 125 Vehicle Registration Records Amendments - Sen.

Todd Weiler (*effective May 14, 2019*)

- Prohibits the Motor Vehicle Division from disclosing a protected record to an owner, lessee or operator of a parking lot or structure.

SB 132 Beer Amendments - Sen.

Jerry W. Stevenson (*effective Nov. 1, 2019*)

- Increases the beer tax rate from \$12.80 to \$13.10 per 31-gallon barrel.
- Beginning July 1, 2020, directs the revenue resulting from the increased rate to the Alcoholic Beverage Enforcement and Treatment Restricted Account.

SB 154 Utah Communication Authority Amendments - Sen.

Wayne A. Harper (*effective July 1, 2019*)

- Clarifies that the definition of a public safety answering point requires that the entity be located in the state of Utah.

SB 179 Truth in Taxation Amendments - Sen. Lincoln

Fillmore *(effective May 14, 2019)*

- Limits the items a taxing entity can place on an agenda that includes discussion of a proposed tax increase
- Requires a taxing entity to conclude a public meeting on general business before beginning a public hearing to discuss a proposed tax increase.
- Prohibits a taxing entity from holding a public hearing to discuss a proposed tax rate increase on the same day as another public hearing other than a budget hearing, a local district's or special district's fee hearing, or a town enterprise zone hearing.
- Prohibits unreasonable restriction on the number of individuals who offer public comment.

SB 211 Tax Administrative Remedies Amendments - Sen.

Curtis S. Bramble *(effective May 14, 2019)*

- Provides that a party in a tax proceeding has not exhausted the party's administrative remedies unless the party has requested a formal hearing within the time provided by law, and the Commission has issued a final, unappealable administrative order.

SB 228 Public Infrastructure District Act - Sen. Daniel

McCay *(effective May 14, 2019)*

- Imposes a limit on a property tax levy for the operation of a public infrastructure district.
- Allows local entities to create public infrastructure districts.
- Allows a public infrastructure district to charge certain fees.
- Allows a public infrastructure district to impose a property tax penalty in the event of nonpayment
- Requires the inclusion of a property tax penalty that a public infrastructure district imposes on the property tax notice.

SB 246 Urban Farming Assessment Act Amendments - Sen.

Curtis S. Bramble *(effective Jan. 1, 2019)*

- Decreases the minimum acreage requirement for an urban farming assessment from two acres to one.

SB 263 Property Tax Amendment - Sen. Todd Weiler *(effective July 1, 2019)*

- Defines "educational purposes" for purposes of the property tax exemption to mean the same as that term is used in IRC §501 (c)(3) and interpreted according to federal law.

SB 269 Military Development Authority - Sen. Jerry W.

Stevenson *(effective May 14, 2019)*

- Extends an authorization for the Military Installation Development Authority to receive a portion of the property tax allocation.
- Provides that property owned by the Military Installation Development Authority is not subject to property tax or privilege tax.
- Extends to the Military Installation Development Authority the applicability of provisions relating to tax credit incentives for economic development.

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

Administration

Heidi Reilly

Jim Clayton

Scott Stevens

Lynn Solarczyk

Property Tax

Jennifer Hansen

Economics and Statistics

Leslee Katayama

Eric Cropper

Jacoba Larsen

Special Thanks

Randolph Prawitt for Cover design and template creation for the Annual Report

Editor and Public Information Officer

Tammy Kikuchi

Please direct comments and questions to Tammy Kikuchi at tammykikuchi@utah.gov.

Utah State Tax Commission

tax.utah.gov

210 North 1950 West

Salt Lake City, UT 84134

801-297-2200 or 1-800-662-4335

