

ANNUAL REPORT

FISCAL YEAR 2014 -2015



**UTAH STATE
TAX COMMISSION**

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State of Utah

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

ROBERT P. PERO
Commissioner

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

REBECCA L. ROCKWELL
Commissioner

BARRY C. CONOVER
Executive Director

January 1, 2016

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

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2015.

The Tax Commission experienced another successful year in the collection and distribution of state taxes. The Commission continues to implement additional security and personnel training measures to protect taxpayer information from potential fraudsters. The completion of integrating all property tax records with the State's tax computer system highlighted our administrative operations year. This multi-year project has integrated systems in order to increase security, enhance tax compliance, improve customer service and provide flexibility for changes in the State's tax and motor vehicle laws.

Total collections from all sources administered by the Tax Commission during 2015 fiscal year totaled \$8,378,716,256. This represents an increase of \$501,583,649 or 6.4 percent in total collections from fiscal year 2014 to 2015. The Education Fund increased by \$325,965,907 or 10 percent; the Transportation Fund increased \$43,180,853 or 4.3 percent; and the General Fund (not including restricted amounts) increased \$44,168,381 or 2.2 percent.

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

Sincerely,

John L. Valentine
Commission Chair

Barry C. Conover
Executive Director

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Salt Lake City, Utah 84134
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If you need an accommodation under the Americans with Disabilities Act, you may contact the Tax Commission at taxada@utah.gov, or at (801) 297-3811 or by using our Telecommunication Device for the Deaf (TDD) at (801) 297-2020. Please allow three working days for a response.

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Commission Office



John L. Valentine
Commission Chair



Michael J. Cragun
Commissioner



Robert P. Pero
Commissioner



D'Arcy Dixon Pignanelli
Commissioner

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

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

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

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

Tax Commissioners are also involved with quasi-judicial hearings on tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The appeals office receives and hears appeals and conducts hearings in compliance with formal rules approved by the Commission. The Commission has final review authority of the appeals process. Those decisions, however, may be appealed to District Court or the Utah Supreme Court.

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

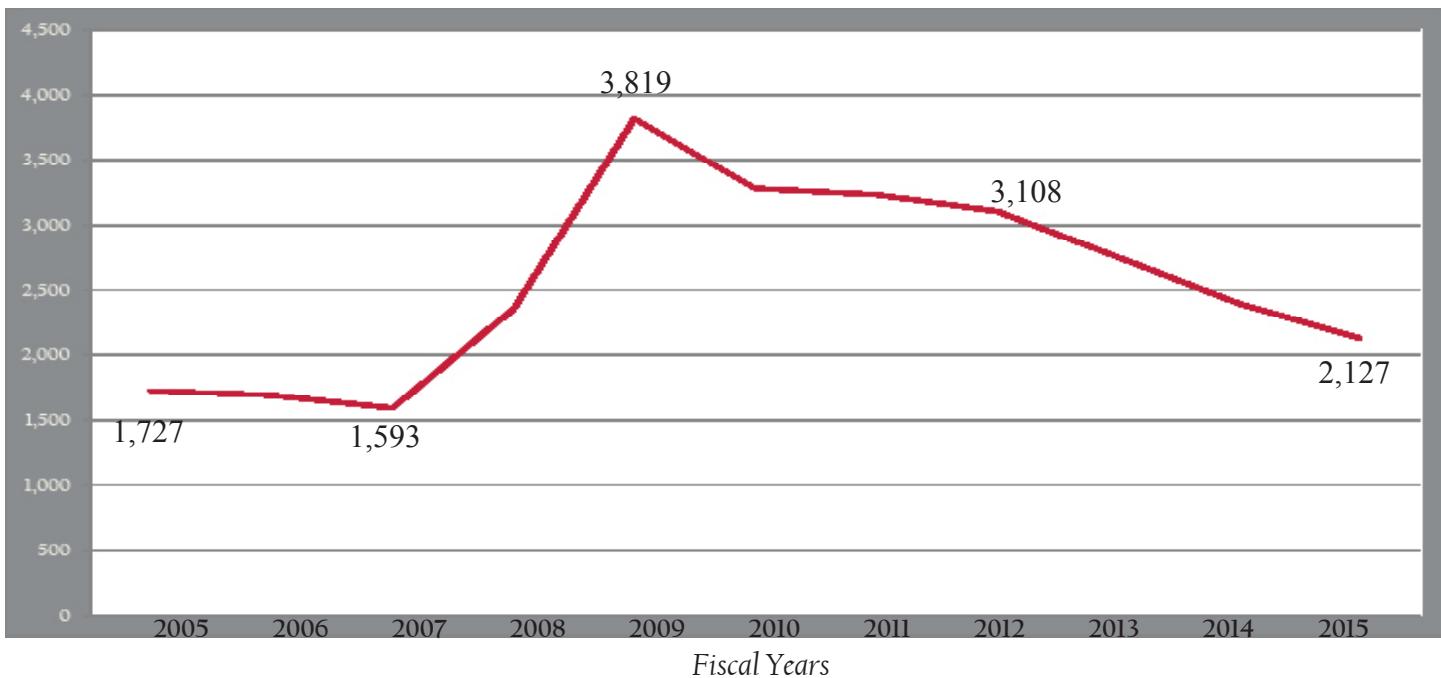
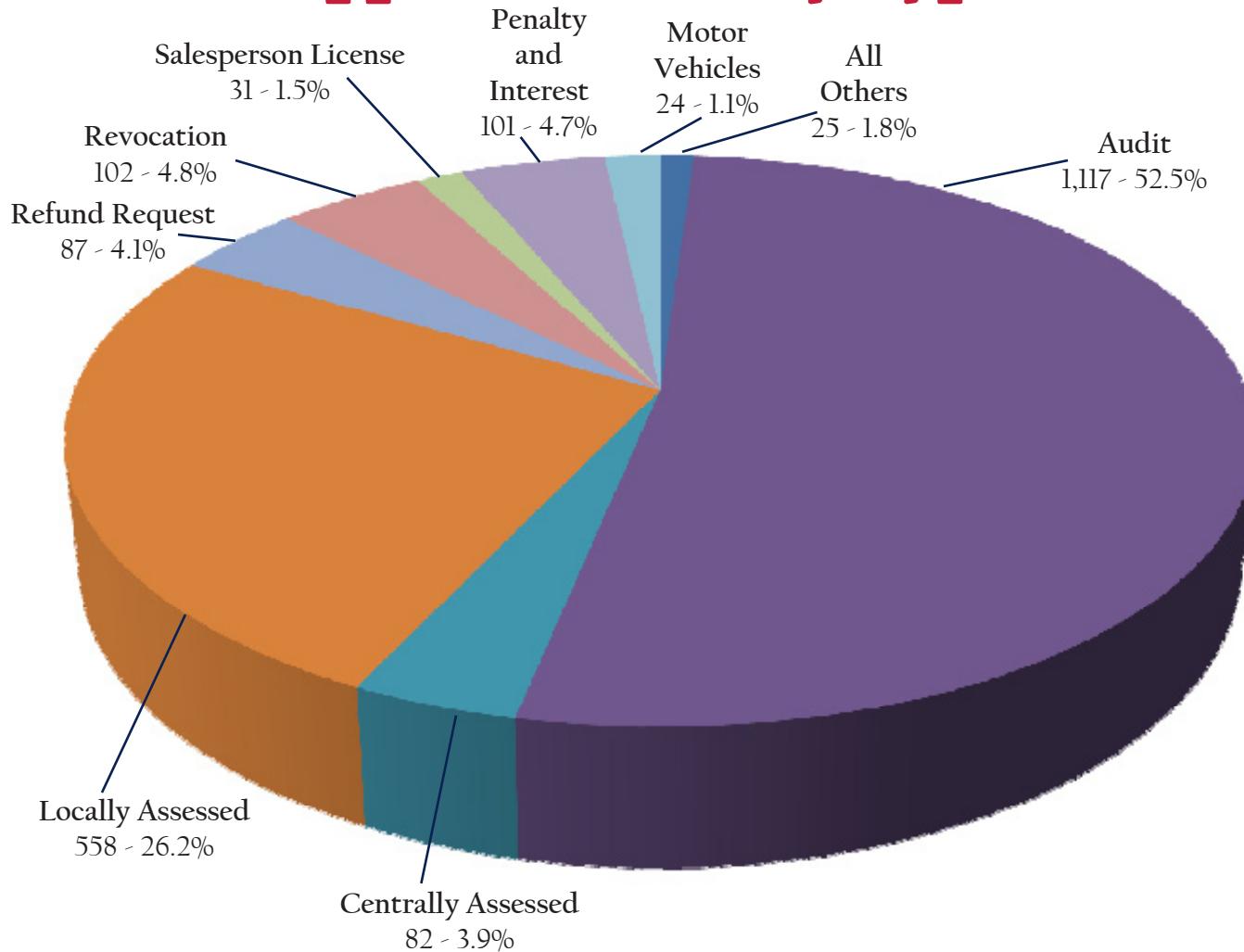
of local tax officials

- 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.



Gov. Gary R. Herbert appointed Rebecca L. Rockwell to fill the Commission seat previously held by D'Arcy Dixon Pignanelli in July 2015. Commissioner Rockwell, who received her law degree at Brigham Young University, previously worked in the office of Legislative Research and General Counsel.

Appealed Cases by Type



This chart shows the trend in the number of appealed cases filed at the Tax Commission since 2005.

Administration

The Utah State Tax Commission collects and distributes over \$8.4 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

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

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

#1 Timely Service

A. Revenue Deposits

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

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goals is to deposit funds within 24 hours of receipt and within 72 hours during peak return periods. This goal is met 98 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 98 percent of the time. Exceptions occur when there are edits or errors. Those returns are then marked for review.

C. Citizen Telephone Assistance

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

Action: The Taxpayer Services and Motor Vehicles divisions both assist citizens who contact the Tax Commission by telephone. The 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.

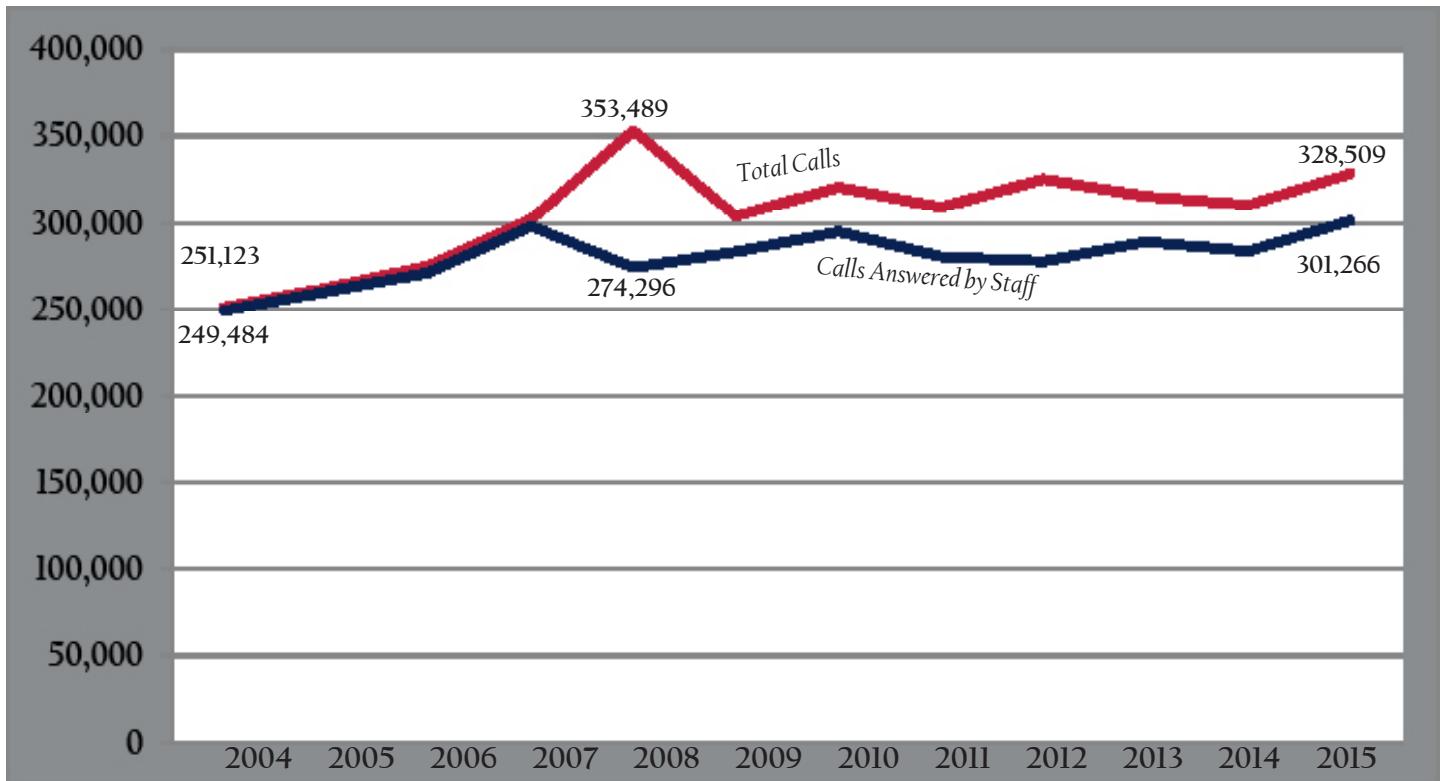
The Division of Motor Vehicles answers all vehicle-related questions from citizens. Charts on the succeeding page illustrate the number of calls and the response to those calls.

D. DMV Wait Times

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

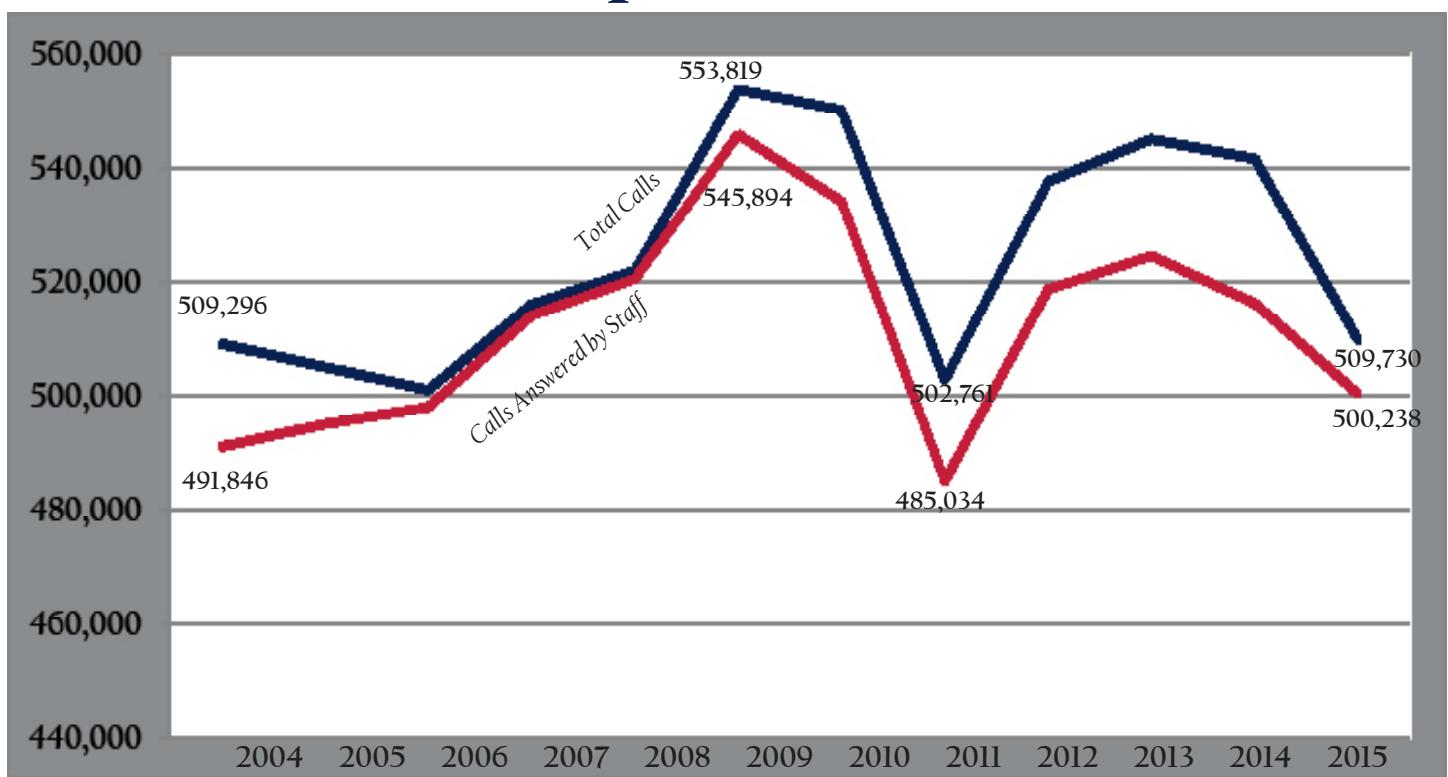
Action: The Division of Motor Vehicles' goal is to keep the average wait time shorter than 20 minutes and no longer than 30 minutes during peak periods. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic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

Taxpayer Services Telephone Assistance



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

DMV Telephone Assistance



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

#2 Electronic Filing and Payment Options

A. Income Tax Returns

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

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

The chart below shows the changes in these three options over the past 11 years.

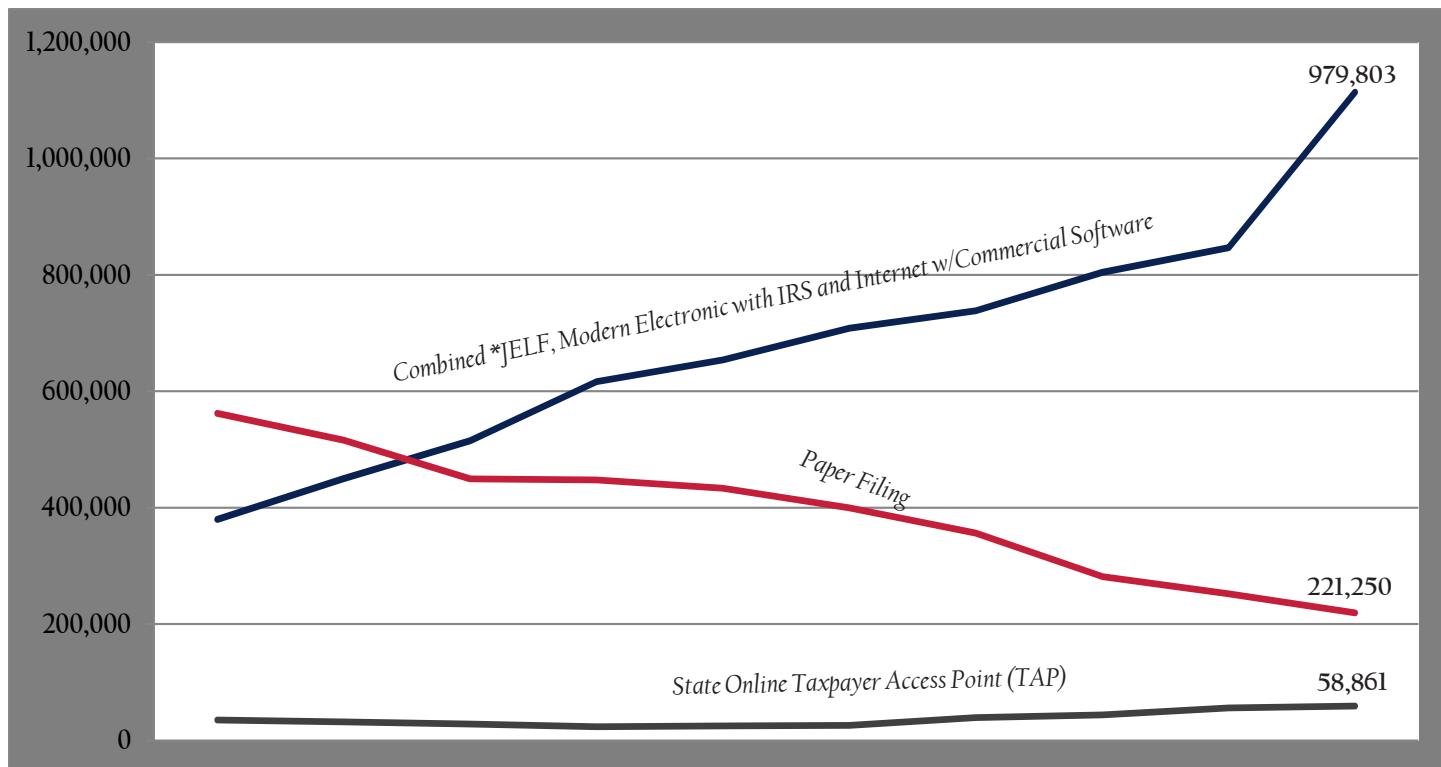
Action: We continue to promote the use of electronic filing options and expect the increased popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

B. Motor Vehicle Transactions

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

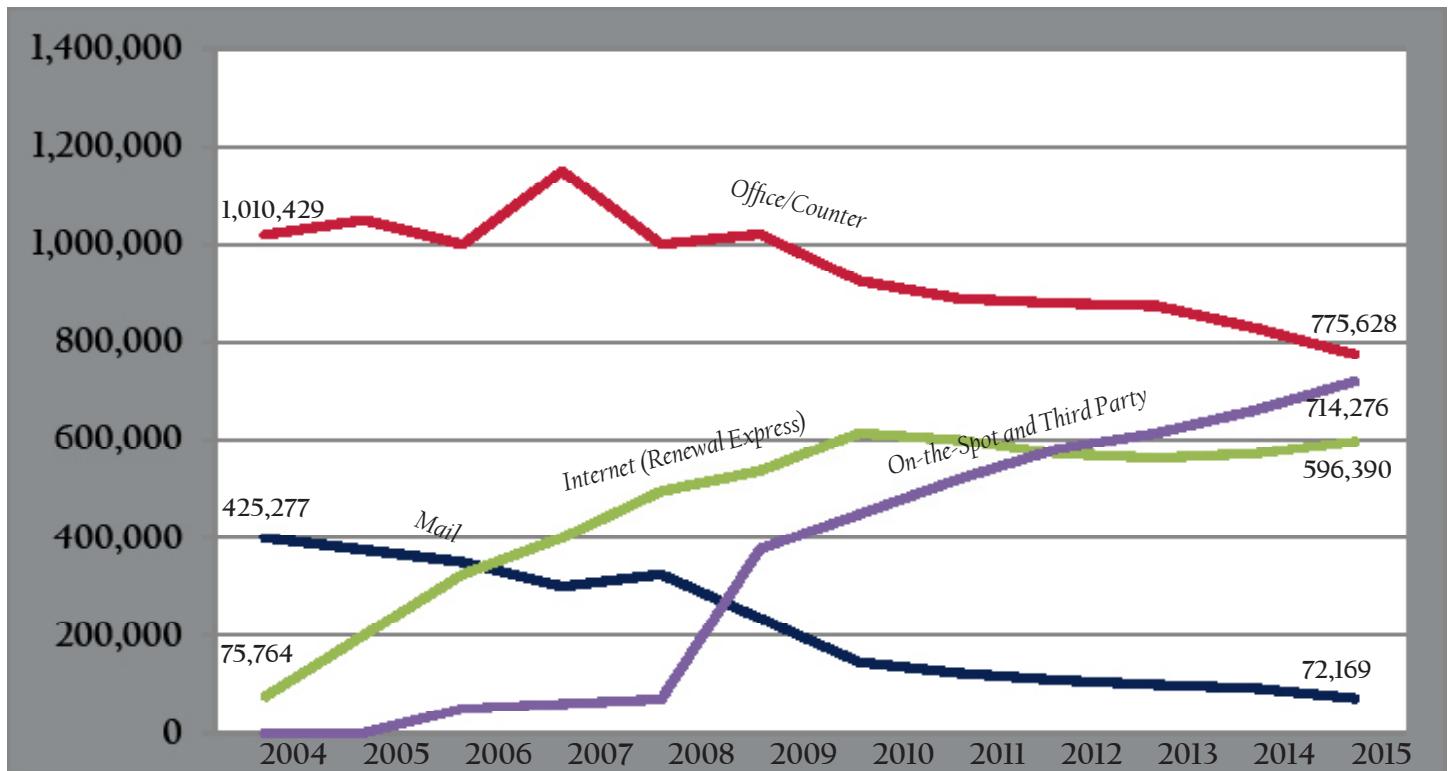
Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types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

Income Tax Returns Electronic Filing



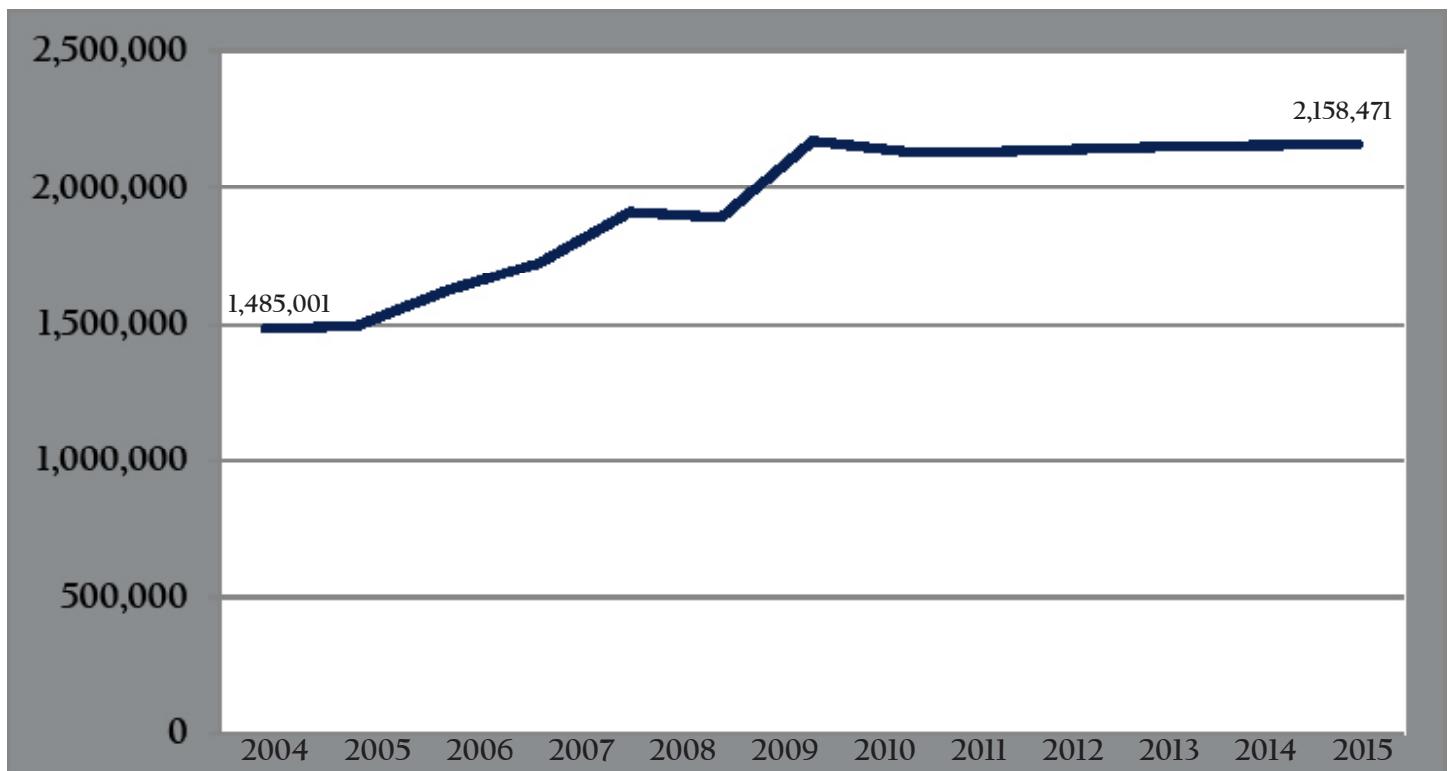
This chart shows the trends of the various electronic filing options for State income tax filers.

DMV Renewal Transactions



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

DMV Renewal Trend



This chart shows the trend in renewals over the past 12 years at the Division of Motor Vehicles.

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

#3 Quality Systems and Business Processes

Importance - The state's tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information provided by citizens for millions of tax and motor vehicle transactions each year. On a daily basis these systems are used to 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 and individually developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from use of the same core functionality as each of the old systems is converted. The time line above shows the progress of the project. This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified. Imaging and payment processing updates and several property tax systems were updated during FY2015.

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

- Consistent data entry, review and update screens across all converted systems
- Imaging options for improved customer service and internal review
- Image retention for all system communications to taxpayers
- One core system used for accounting, distribution 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
- Core system functions updated
- Improved employee training
- Improved audit selection
- Tax evasion more easily identified
- Improved data security features
- Citizen compliance enhanced

Citizen and Business Benefits

- Enhanced electronic filing options allow online access, review and update of account information
- 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 care system for various functions

Operating Divisions

The Utah State Tax Commission collected nearly \$8.4 billion from a wide range of taxes of individuals and businesses in FY2015. 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 draft rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support of all other divisions
- Distributes revenue to state and local governments in Utah
- Develops and manages budgeting and accounting functions of the agency
- Coordinates with Department of Human Resource Management and Department of Technology Services regarding Commission issues

Auditing Division

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

Taxpayer Services Division

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

Processing Division

- Designs all tax Commission publications, forms and instructions for Internet access
- Deposited over \$8 billion in gross revenues received by the State Tax Commission
- Processed 1,653,148 electronic tax returns, 681,332 paper returns and imaged 6,666,333 motor vehicle documents

Property Tax Division

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

Division of Motor Vehicles

- Collected \$426.6 million in taxes and fees
- Processed a total of 4,503,000 transactions which included 2,846,133 vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs for the state
- Provides vehicle identifications services to law enforcement, financial institutions and individuals throughout the State

Motor Vehicle Enforcement Division

- Investigates auto theft and other motor vehicle-related crimes throughout the state
- Regulates the automobile sales industry
- Recovered 515 stolen vehicles, valued at \$2,973,600
- Handled 2,723 complaints and cases
- Protects Utah citizens from motor vehicle commerce fraud

Administration Mission

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

Do It Right the First Time

Effectively communicate and build working relationships with all customers

Better Tools for Better Results

Deliver quality products and services

Allow Great People to Do Great Work

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

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Revenue Collections

Strong economic conditions translated into positive revenue growth in Fiscal Year 2015 for the State of Utah. Net revenues collected by the Tax Commission rose 6.4 percent in FY 2015, from \$7.88 billion to \$8.38 billion, following 2.6 percent growth the previous year. Utah non-agricultural wages increased 6.0 percent and Utah's unemployment rate fell to 3.7 percent (estimated) in FY 2015.¹ Other economic conditions that contributed to this increase include low interest rates, healthy consumer sentiment and available financing.

General and Education Fund

Major sources of unrestricted tax revenue within the General and Education Funds came in stronger than anticipated, rising 7.1 percent in FY 2015, surpassing the 5.3 percent gain forecast in February. The nine major tax revenue sources within the General and Education Funds are sales, income, corporate franchise, insurance, beer, cigarette and tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Funds.

Individual and Corporate Income Taxes

Total FY 2015 net individual income tax collections grew by \$267.88 million, or 9.3 percent, to \$3,157.67 million, following 1.3 percent growth in FY 2014. Much of the growth in FY 2015 individual income taxes came from gross final payments which rose 12.3 percent to \$991.06 million from \$882.24 million. Withholding, which is related to wage growth, grew 6.8 percent to \$2,569.46 million in FY 2015. Some of the growth in FY 2015 income taxes may be due to comparison with lower collections in FY 2014 which occurred as some individuals shifted income into tax year 2012 (FY2013) to avoid higher tax rates on capital gains and dividends (federal tax changes - expiration of Bush era tax cuts). Corporate tax revenues, which can be volatile, jumped 19.3 percent to \$373.94 million following a 7.3 percent decline in FY 2014. Mineral production withholding revenues fell 16.1 percent in FY 2015 largely the result of declines in prices and production in oil prices.

Sales Tax

The largest component of General Fund unrestricted revenue, state sales and use taxes, rose 3.5 percent to \$1,714.95 million in FY 2015. Sales tax free revenue has been impacted by earmarks to fund transportation. A total of \$495.75 million of sales taxes were diverted for trans-

portation, water, natural resources and other purposes in FY2015.² State sales tax revenue, before earmarks, actually grew approximately 4.8 percent (from \$2,109.28 million to \$2,210.71 million) in FY2015. Calendar year 2014 gross taxable sales rose 4.7 percent compared to calendar year 2013. Taxable business equipment sales and purchases, not including utility sales (which are largely comprised of residential energy sales) increased 4.15 percent in calendar year 2014 after declining almost 5 percent the previous year. The retail trade sector posted 5 percent growth in taxable sales in calendar year 2014. Taxable services grew 5.7 percent during this time.

Severance and Excise Taxes

Following a large increase in FY 2014, severance tax revenue from oil and gas and mining fell 18.1 percent in FY 2015, primarily the result of declining oil prices. FY 2015 unrestricted revenue from beer, cigarette and tobacco taxes, however, increased 2.5 percent. After several years of declines, cigarette tax revenue rose 3.6 percent in FY 2015, although revenue from other tobacco products declined 1.9 percent.

Transportation Fund

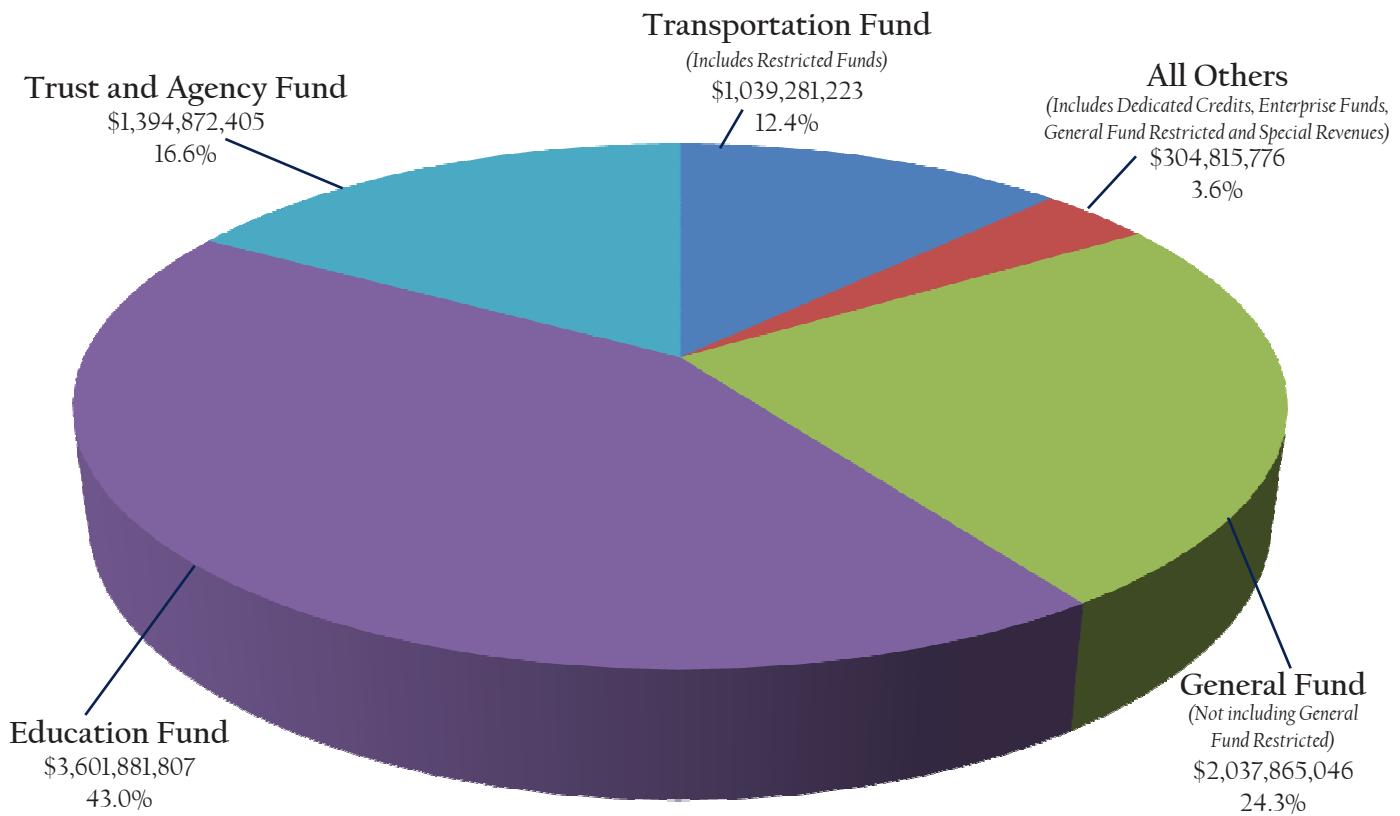
Major unrestricted Transportation Fund revenues rose 1.2 percent in FY 2015. The largest component, motor fuel taxes, rose 1.9 percent while special fuel revenues declined 1.6 percent. FY2015 motor vehicle registration fees increased 3.8 percent following a 6.1 percent increase the previous year.

In addition to the unrestricted revenue mentioned above, the Transportation Fund receives significant revenue from earmarks and other restricted funds. Total FY 2015 Transportation Fund revenues, including sales tax earmarks, grew 4.3 percent to \$1,039.3 million. In the 2011 General Legislative Session, a bill (SB 229) was passed which earmarked 30 percent of future growth in sales tax revenue for transportation, starting in FY 2013. Revenue from this earmark totaled \$126.2 million in FY 2015. In FY 2015 a total of \$462.9 million in sales tax revenue was earmarked for transportation. In FY 2015 Transportation Fund earmarks accounted for 93.4 percent of all sales tax earmarks.

¹Revenue Assumptions Working Group, September 2015.

²Consensus Revenue Estimating Committee, November 2015.

Revenue Collection by Fund



\$8,378,716,256

Total Net Revenue Collected - Fiscal Year 2015

Total Net Revenue Collected

Fiscal Years

2015	\$8,378,716,256	2008	\$7,273,905,403	2001	\$4,613,360,466
2014	\$7,877,123,999	2007	\$7,209,517,572	2000	\$4,467,633,907
2013	\$7,678,614,035	2006	\$6,475,224,565	1999	\$4,086,769,344
2012	\$6,887,787,828	2005	\$5,543,478,005	1998	\$3,862,920,730
2011	\$6,500,223,903	2004	\$4,943,096,608	1997	\$3,500,730,896
2010	\$6,099,842,326	2003	\$4,691,786,852	1996	\$3,223,448,534
2009	\$6,518,076,140	2002	\$4,627,909,245	1995	\$2,968,539,148

Major Revenue Sources

(In Millions of Dollars)

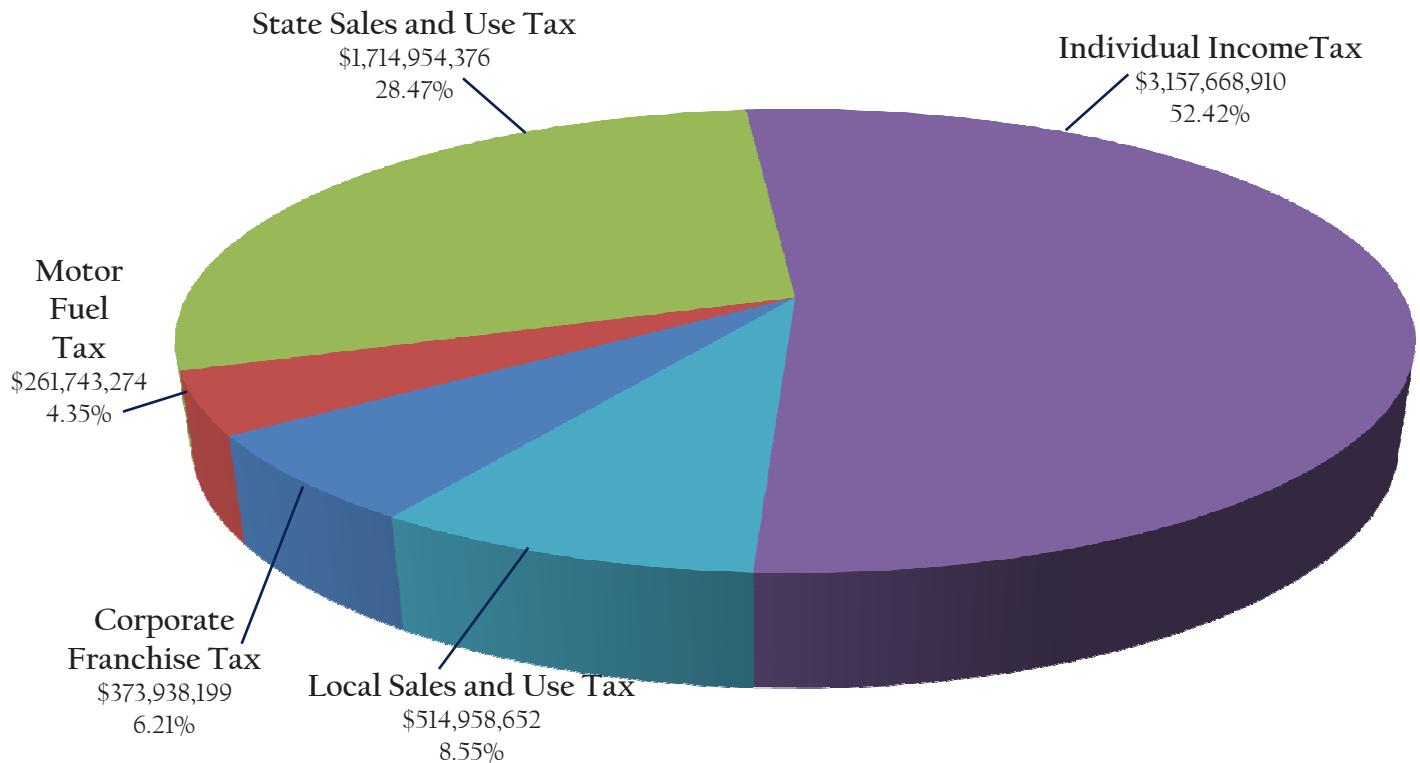
Fiscal Year	<u>State Sales And Use Tax</u> ¹	<u>Individual Income Tax</u> ²	<u>Local Sales And Use Tax</u>	<u>Motor Fuel Tax</u>	<u>Corporate Franchise Tax</u> ^{3,4}
2015	\$1,715.0	\$3,157.7	\$515.0	\$261.7	\$373.9
2014	\$1,656.8	\$2,889.8	\$496.4	\$256.8	\$313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2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

¹ Excludes earmarks for transportation, water and other projects.

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

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

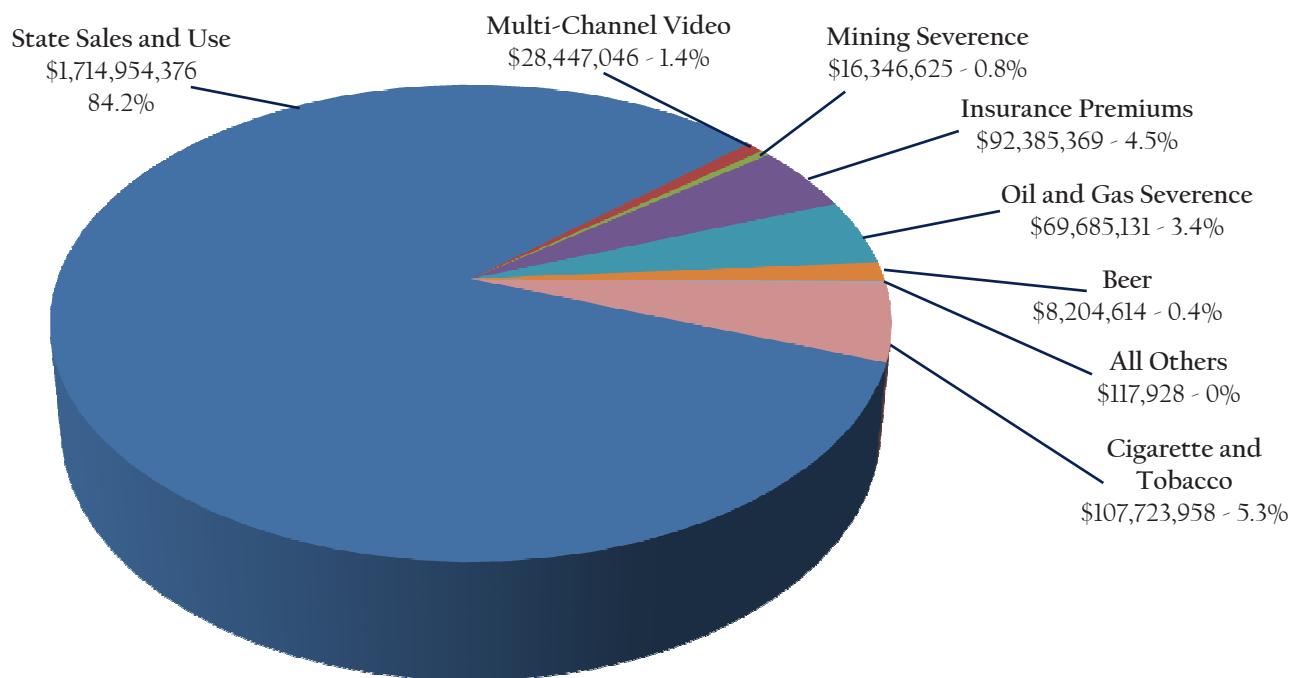
⁴ FY2005 to FY2014 include radioactive waste and gross receipts taxes.



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

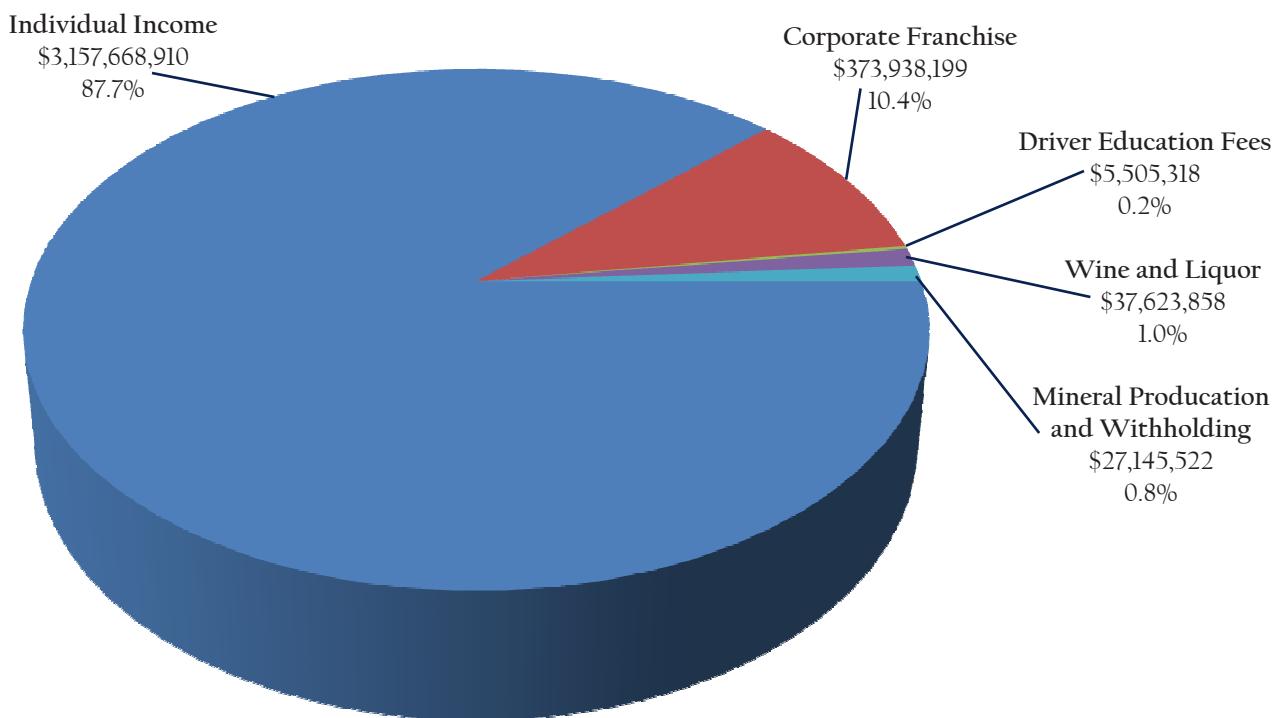
General Fund

Total Collected - \$2,037,865,046



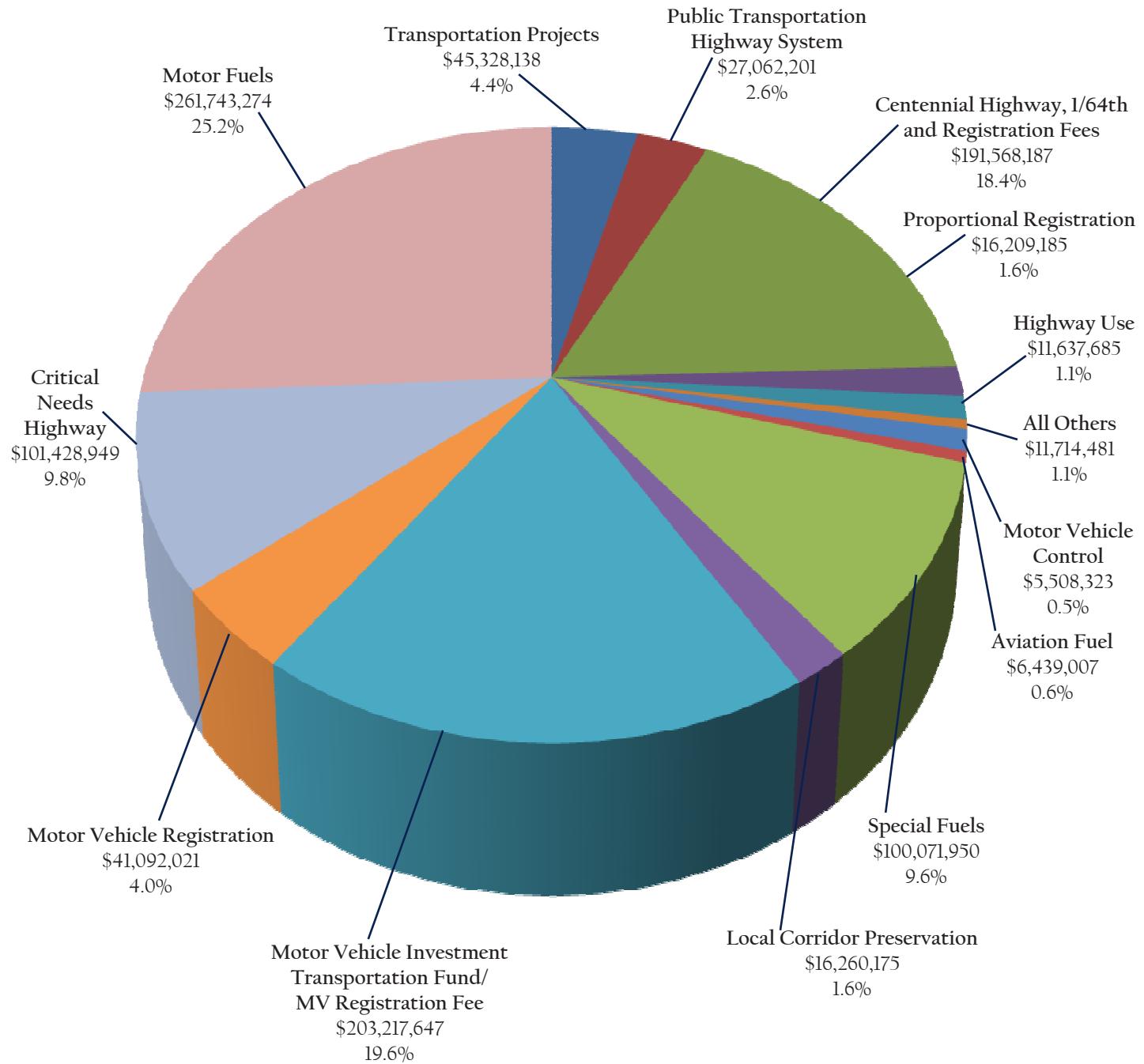
Education Fund

Total Collected - \$3,601,881,807



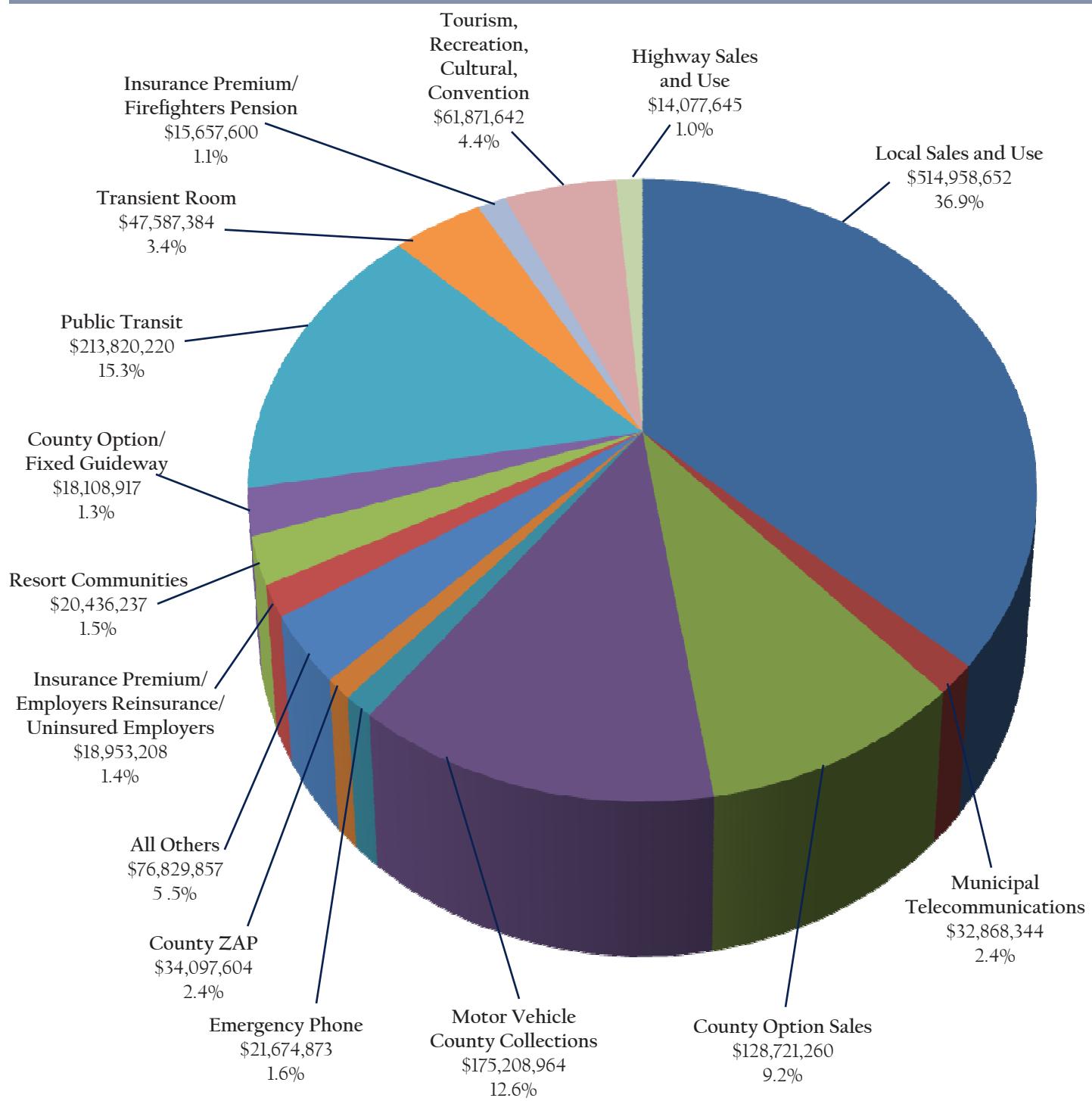
Transportation Fund

Total Collected - \$1,039,281,223



Trust and Agency Fund

Total Collected - \$1,394,872,405



Net Revenue Comparison

Fiscal Years 2014 and 2015/TC-23 Report

Dedicated Credits

<u>Reporting Category Source & Distribution</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Net Amount Change</u>	<u>Net Change</u>
	<u>Net Revenue</u>	<u>Net Revenue</u>	<u>Change</u>	<u>Change</u>
45-Day Motor Vehicle Registration Permit	3,790,663	3,943,773	(153,111)	-3.9%
Administrative Allowance Service Charge: Sales Tax and Miscellaneous	11,466,837	9,888,868	1,577,968	16.0%
County Property Tax Transaction Fees	3,009,347	2,853,658	155,689	5.5%
Department of Natural Resources: Plants/Animal Protect: Sales	2,450,000	2,450,000	0	0.0%
Department of Natural Resources: Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Department of Natural Resources: Payment Express	524,976	330,659	194,317	58.8%
Driving Under Influence Impound Fees	245,428	246,986	(1,557)	-0.6%
Federal Revenues and Grants	563,537	519,042	44,495	8.6%
Miscellaneous Dedicated Credits: Other Agencies	148,016	272,517	(124,501)	-45.7%
Miscellaneous Dedicated Credits: Tax Commission	1,066,060	1,044,408	21,652	2.1%
Motor Vehicle Contract Services - Sale of Information	170,113	183,714	(13,601)	-7.4%
Motor Vehicle Registration/Plate Fees: Plate, Admin Fee	2,226,698	2,076,157	150,541	7.3%
Off Highway Vehicle Registration Fees	812,456	537,876	274,580	51.0%
Private Organ Donation Contributions	0	17,731	(17,731)	-100.0%
Traumatic Head and Spinal Cord Injury Rehab	169,342	170,434	(1,092)	-0.6%
Water and Wastewater Projects: Division of Water Rights	1,025,084	936,800	88,284	9.4%
Dedicated Credits Total	28,318,556	26,122,623	2,195,933	8.4%

Education

Corporate Tax	373,938,199	313,536,797	60,401,402	19.3%
Driver Education Fees - Dedicated Credits	5,505,318	5,367,428	137,889	2.6%
Individual Income Tax: Final Payments	588,209,118	484,961,242	103,247,876	21.3%
Individual Income Tax: Withholding	2,569,459,792	2,404,830,660	164,629,132	6.8%
Mineral Production Tax Withholding	27,145,522	32,361,752	(5,216,229)	-16.1%
Wine And Liquor Tax - Dedicated Credits	37,623,858	34,858,021	2,765,837	7.9%
Education Total	3,601,881,807	3,275,915,900	325,965,907	10.0%

Enterprise Funds

Land Grant Management Fund Reg. Fees	(150,628)	94,250	(244,879)	-259.8%
Liquor Mark Up	168,461,607	156,317,700	12,143,907	7.8%
Liquor Mark Up - School Lunch	(1)	-	(1)	
Enterprise Funds Total	168,310,978	156,411,950	11,899,027	7.6%

Net Revenue Comparison

Fiscal Years 2014 and 2015/TC-23 Report

General Fund

<u>Reporting Category Source & Distribution</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Net Amount Change</u>	<u>Net Change %</u>
	<u>Net Revenue</u>	<u>Net Revenue</u>		
Beer Tax	8,204,614	8,090,896	113,718	1.4%
Cigarette Taxes	87,421,197	84,357,578	3,063,619	3.6%
Cigarette/eCigarette Licenses and Fees	12,600	25,880	(13,280)	-51.3%
Court Warrant/Garn/Lien Fees	467,376	404,647	62,729	15.5%
DUI Impound Fees	1,726,766	1,738,092	(11,326)	-0.7%
Farm Tool Tax Credit	554,568	132,467	422,101	318.6%
Insurance Premium Tax: Admitted Insurers	92,385,369	91,212,497	1,172,871	1.3%
Mining Severance Tax	16,346,625	15,850,801	495,824	3.1%
Miscellaneous Taxes and Other	-	2,556,026	(2,556,026)	-100.0%
Motor Vehicle Bus. Regulation Fees: MVED	3,334,764	2,792,665	542,099	19.4%
Multi-Channel Video or Audio Service Tax	28,447,046	25,987,490	2,459,555	9.5%
Oil And Gas Severance Tax	69,685,131	89,159,562	(19,474,431)	-21.8%
Property Tax Relief Credits: Circuit Breaker	(5,965,546)	(6,094,588)	129,042	2.1%
State Sales And Use Tax	1,714,954,376	1,656,806,222	58,148,153	3.5%
Tobacco Products Tax	20,290,161	20,676,427	(386,266)	-1.9%
General Fund Total	2,037,865,046	1,993,696,664	44,168,381	2.2%

Restricted General Fund

Alcohol Beverage Enforcement/Treatment	5,386,322	5,463,741	(77,419)	-1.4%
Boat Fuel Tax	2,536,882	2,506,806	30,076	1.2%
Boat Registration Fees	1,544,392	1,604,428	(60,036)	-3.7%
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%
Court Complex Fees	4,358,241	4,420,976	(62,734)	-1.4%
Electronic Payments Fee	7,064,491	4,272,406	2,792,084	65.4%
Fire Academy Support Fund	7,828,799	6,870,054	958,745	14.0%
Income Tax Contributions: Organ/Homeless/Education/Spay/Etc.	108,493	213,581	(105,088)	-49.2%
Industrial Accident Fund	2,913,202	2,455,365	457,837	18.6%
Insurance Premium and Other	1,568,797	1,335,075	233,722	17.5%
Lubricating Oil Fee: Used Oil	624,659	668,811	(44,152)	-6.6%
Motor Vehicle Contribution: Autism Awareness/Cancer Research	31,563	26,167	5,396	20.6%
Motor Vehicle Contribution: Humanitarian/Educ/Cultural	5,375	5,075	300	5.9%
Motor Vehicle Contribution: Utah Housing/Access to Public Lands	26,666	23,532	3,134	13.3%
Off Highway Vehicle Fuel Tax	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Reg. Fees	2,637,837	2,789,413	(151,576)	-5.4%
Oil and Gas Conservation Fee	6,727,949	7,821,433	(1,093,484)	-14.0%
Other Miscellaneous	3,863,846	2,147,529	1,716,317	79.9%
Snowmobile Registrations	322,080	371,011	(48,931)	-13.2%
State Imposed Mass Transit Tax	3,630,158	3,466,481	163,677	4.7%
Statewide Unified E-911 Emergency Services	3,123,604	2,879,487	244,118	8.5%
Water and Wastewater Projects: Sales	28,192,977	26,809,860	1,383,117	5.2%
Restricted Fund Totals	91,496,332	85,151,228	6,345,104	7.5%

Net Revenue Comparison

Fiscal Years 2014 and 2015/TC-23 Report

Special Revenues

<u>Reporting Category Source & Distribution</u>	<u>Net Revenue</u>	<u>Net Revenue</u>	<u>Change</u>	<u>Change %</u>
First Class County Transient Room Tax Fund	2,686,712	2,458,036	228,676	9.3%
Liquor Mark Up - Public Safety	3,762,386	3,485,801	276,585	7.9%
Miscellaneous Special Revenues	2,215	217	1,998	921.6%
Navajo Revitalization Fund	2,703,385	2,829,117	(125,732)	-4.4%
Qualified Emergency Food Agencies Fund	915,002	915,002	-	0.0%
Uintah Basin Revitalization Fund	6,620,210	6,517,212	102,998	1.6%
Special Revenues Total	16,689,910	16,205,385	484,525	3.0%

Transportation

Aviation Fuel Tax - Restricted	6,439,007	5,968,145	470,862	7.9%
Centennial Highway 1/64% Sales Tax and Transfers	8,079,515	7,711,665	367,850	4.8%
Centennial Highway 8.3% Vehicle Related Products	183,488,672	175,070,582	8,418,090	4.8%
Clean Fuel Incentive Surcharge	-	(35)	35	100.0%
County of the 1st Class State Highways Projects Motor Vehicle	4,191,507	4,237,578	(46,071)	-1.1%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	11,428,949	10,926,614	502,335	4.6%
DUI Impound Fees - Restricted	820,915	826,124	(5,209)	-0.6%
Local Transportation Corridor Preservation Fee	16,260,175	18,993,219	(2,733,045)	-14.4%
Motor Fuel Tax	261,743,274	256,760,145	4,983,129	1.9%
Motor Vehicle Control Fees	5,508,323	5,214,765	293,559	5.6%
Motor Vehicle Registration Fees	41,092,021	39,580,066	1,511,955	3.8%
Motor Vehicle Rental Tax - Restricted	5,409,519	5,285,219	124,300	2.4%
Motorcycle Safety Fees - Dedicated Credit	445,360	429,020	16,340	3.8%
Motor Vehicle Public Safety for Highway Patrol - Restricted	2,168,513	2,115,300	53,213	2.5%
Motor Vehicle Transportation Investment Fund - Registration Fee	77,061,086	75,056,657	2,004,429	2.7%
Proportional Registration Fees	16,209,185	15,811,227	397,958	2.5%
Proportional Registration: Highway Use Tax	11,637,685	10,562,170	1,075,515	10.2%
Public Transportation System Tax Highway: Sales - Restricted	22,870,694	28,172,034	(5,301,340)	-18.8%
Special Fuel Tax	100,071,950	101,705,632	(1,633,681)	-1.6%
Transportation Investment Fund - 30% Sales Growth Diversion	126,156,561	95,615,353	30,541,208	31.9%
Transportation Projects: Sales Tax - Restricted	45,328,138	43,261,290	2,066,848	4.8%
Uninsured Motorist Fees - Restricted	2,870,174	2,797,600	72,574	2.6%
Transportation Total	1,039,281,223	996,100,369	43,180,853	4.3%

Net Revenue Comparison

Fiscal Years 2014 and 2015/TC-23 Report

Trust and Agency Fund

<u>Reporting Category Source & Distribution</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Net Amount Change</u>	<u>Net Change %</u>
	<u>Net Revenue</u>	<u>Net Revenue</u>		
Boy Scout License Plate Fees	9,489	9,883	(394)	-4.0%
Car and Bus Tax	9,136,199	9,186,911	(50,712)	-0.6%
Childrens License Plate Fees	21,363	23,380	(2,017)	-8.6%
Collegiate License Plate Fees	827,111	776,487	50,624	6.5%
County of the 2nd Class State Hwys Projects	16,881,811	6,299,553	10,582,259	168.0%
County Option Fixed Guideway	18,108,917	17,283,534	825,383	4.8%
County Option Sales and Use Tax	128,721,260	124,399,383	4,321,877	3.5%
County Option Zoo, Arts Parks	34,097,604	32,550,438	1,547,167	4.8%
Emergency Services Phone Charge	21,674,873	21,439,929	234,944	1.1%
Employers Reinsurance and Uninsured Employers	18,953,208	15,126,882	3,826,327	25.3%
Environmental Surcharge On Petroleum	5,548,982	4,933,850	615,132	12.5%
Fireman's Pension Fund	15,657,600	13,740,105	1,917,495	14.0%
Highways Sales and Use Tax	14,077,645	13,734,847	342,798	2.5%
Income Tax Contributions: Education	26,061	27,498	(1,437)	-5.2%
Income Tax Contributions: Election Campaign	93,918	94,892	(974)	-1.0%
Local Sales And Use Tax	514,958,652	496,435,229	18,523,423	3.7%
Motor Vehicle Blindness Prevention Checkoff	20,040	20,825	(785)	-3.8%
Municipal Energy Sales and Use Tax	5,140,959	5,943,780	(802,821)	-13.5%
Municipal Telecommunications License Tax	32,868,344	34,603,518	(1,735,175)	-5.0%
Municipality Transient Room Tax	8,718,456	7,773,552	944,904	12.2%
Motor Vehicle 1st Class City Corridor Preservation Fee	1,732,857	1,806,232	(73,375)	-4.1%
Motor Vehicle County Collections - MVA	175,208,964	171,201,795	4,007,169	2.3%
Other License Plate and Contributions	94,625	93,234	1,391	1.5%
Public Transit Tax	213,820,220	204,902,098	8,918,122	4.4%
Resort Communities Tax	20,436,237	18,900,246	1,535,991	8.1%
Rural County Hospital Tax	3,177,859	3,101,405	76,454	2.5%
Tax Cash Bonds	-	1,520	(1,520)	-100.0%
Tax Commission Suspense	18,082,472	14,588,314	3,494,158	24.0%
Tourism, Recreation, Cultural, Convention Tax	61,871,642	58,305,231	3,566,411	6.1%
Town Option Sales and Use Tax	4,139,566	3,888,423	251,143	6.5%
Transient Room Tax	47,587,384	43,211,743	4,375,641	10.1%
Waste Tire Recycling Fees	3,178,089	3,123,773	54,315	1.7%
Trust and Agency Total	1,394,872,405	1,327,528,487	67,343,917	5.1%
Net Revenue	8,378,716,256	7,877,132,607	501,583,649	6.4%

Income Tax

Individual income taxes, corporate income taxes and franchise taxes in Utah, as specified in the Utah Constitution, are used strictly for public and higher education.

The tax rate under the "single rate" is 5 percent and most taxpayers are able to claim one or more non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

The taxpayer credit calculation incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. The retirement tax credit applies to those age 65 or older or those under age 65 with certain retirement incomes. Above certain income levels these credits phase out as income increases. Existing tax credits available under the individual income tax, such as low-income housing, historic preservation, at-home parent, and others continue under the single rate income tax.

Corporate Income Tax

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

The gross receipts tax is an in-lieu tax imposed on the gross receipts of corporations - oth-

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

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

Individual Income Tax Withholding

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

1) does business in Utah or obtains any income from Utah sources; and

2) pays wages to individuals who perform services for that employer in the State of Utah.

Employers are liable to withhold taxes on employee wages using tax schedules.

Individual Income Tax

2015.....	\$3,157,668,910
2014	\$2,889,791,902
2013	\$2,852,022,185
2012.....	\$2,459,432,168
2011.....	\$2,298,175,190
2010.....	\$2,104,592,129
2009.....	\$2,319,572,086
2008.....	\$2,593,170,632
2007.....	\$2,561,398,155
2006.....	\$2,277,611,642
2005.....	\$1,926,595,614
2004.....	\$1,692,276,664
2003.....	\$1,572,512,496
2002.....	\$1,605,310,235

Corporate Franchise Tax

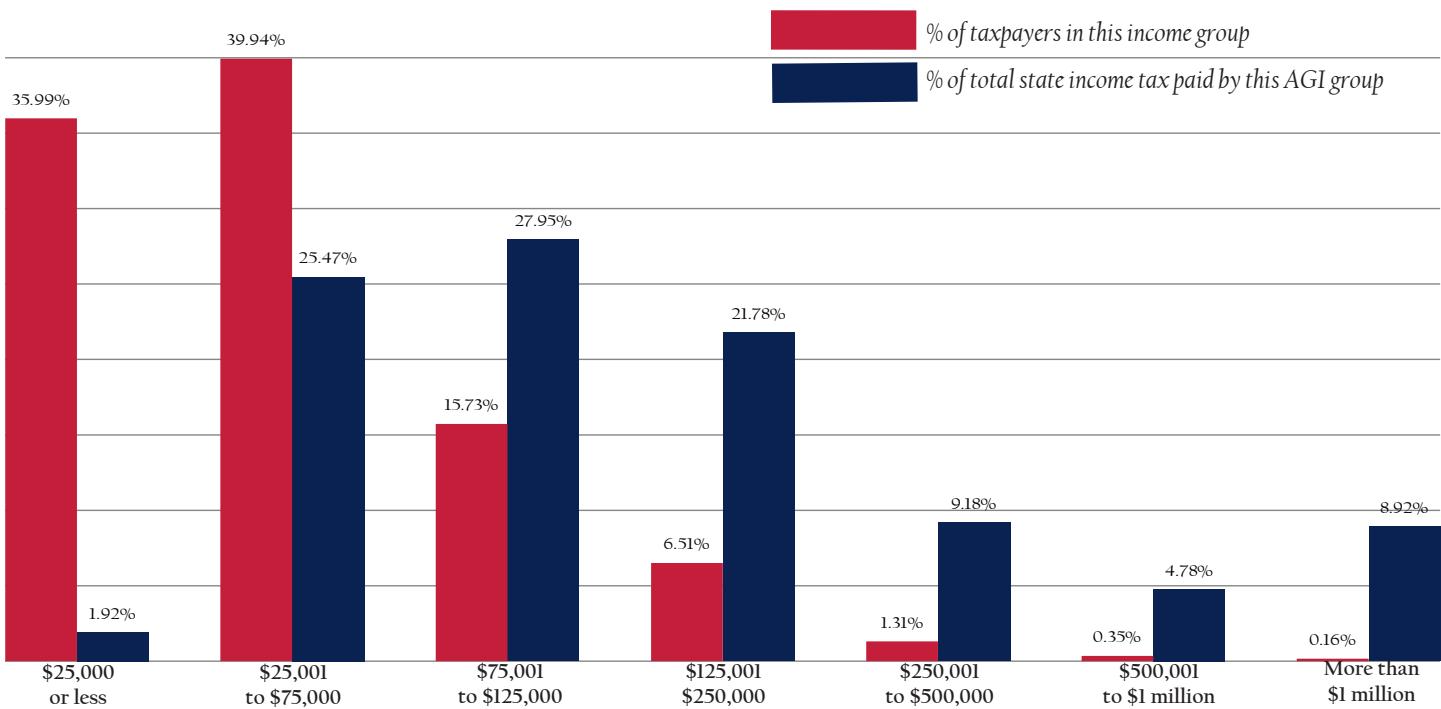
2015.....	\$373,938,199
2014	\$313,536,797
2013	\$338,173,415
2012.....	\$268,893,788
2011.....	\$260,739,149
2010.....	\$258,444,866
2009.....	\$255,406,131
2008.....	\$404,017,558
2007.....	\$414,129,718
2006.....	\$366,625,805
2005.....	\$204,186,981
2004.....	\$158,151,733
2003.....	\$156,310,910
2002.....	\$118,947,306

Mineral Withholding Tax

2015.....	\$27,145,522
2014	\$32,361,752
2013	\$26,075,556
2012.....	\$28,342,125
2011.....	\$26,691,525
2010.....	\$24,556,444
2009.....	\$32,479,957
2008.....	\$23,831,590
2007.....	\$23,056,151
2006.....	\$22,734,690
2005.....	\$16,736,761
2004.....	\$17,266,409
2003.....	\$7,184,720
2002.....	\$13,219,494

State Income Tax Data

(Based on 2013 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income (AGI) groups with the percentage of the total amount of state income tax paid in Utah in the 2013 tax year. For example, 35.99 percent of taxpayers earned \$25,000 or less; however, they paid only 1.92 percent of total state income taxes. Only 0.16 percent of Utah taxpayers earned more than \$1 million; however, they paid 8.92 percent of the total state income taxes.

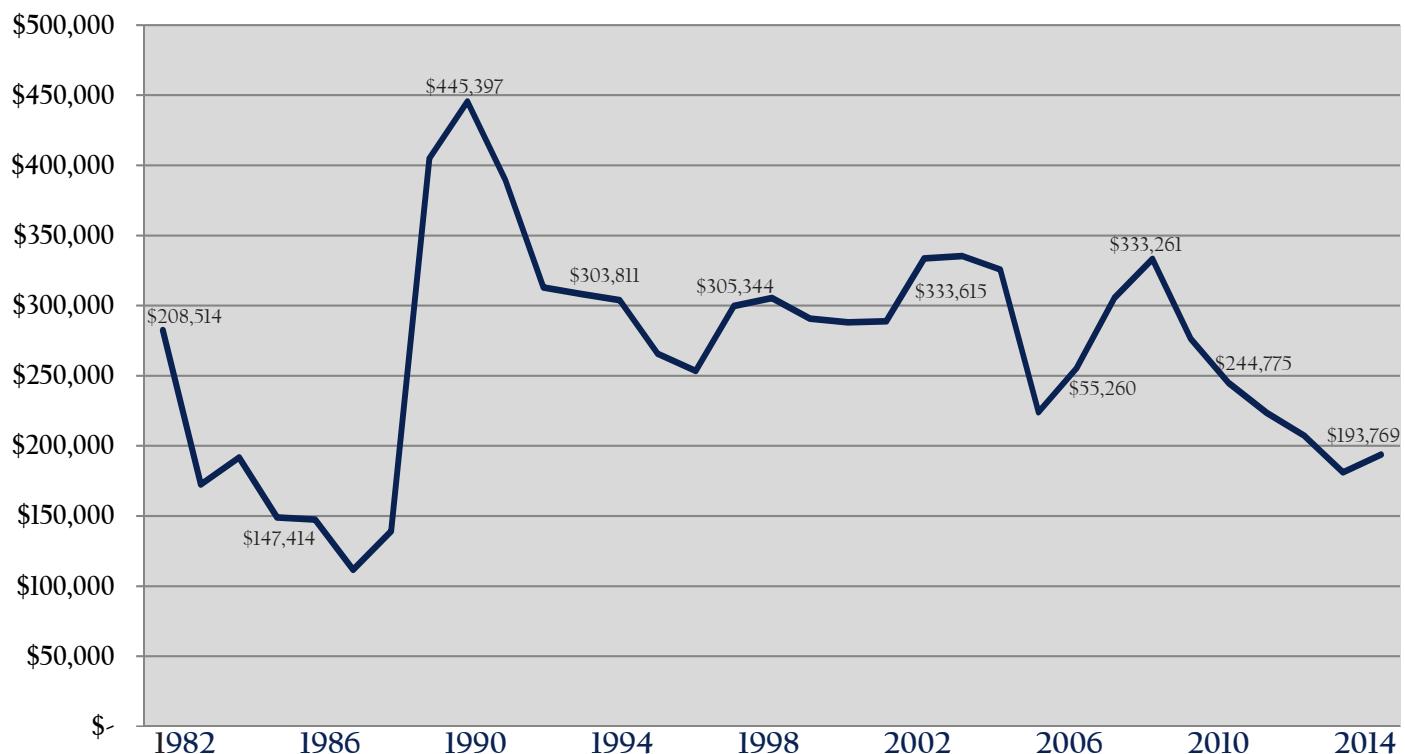
State Income Tax Adjusted Gross Income Data

Adjusted Gross Income Group	No. Of Returns	Adjusted Gross Income	Taxes Paid	% of Taxpayers	% of Total Tax
\$10,000 or less	163,255	797,145,144	1,059,060	14.90%	0.04%
\$10,001 to \$25,000	231,093	4,000,760,478	46,369,977	21.09%	1.88%
\$25,001 to \$50,000	266,872	9,713,201,025	251,429,056	24.36%	10.20%
\$50,001 to \$75,000	170,715	10,528,500,431	376,449,594	15.58%	15.27%
\$75,001 to \$100,000	110,359	9,544,172,347	387,280,606	10.07%	15.71%
\$100,001 to \$125,000	62,041	6,898,340,853	301,593,538	5.66%	12.24%
\$125,001 to \$150,000	31,841	4,336,950,189	196,496,842	2.91%	7.97%
\$150,001 to \$250,000	39,467	7,315,907,837	340,397,081	3.60%	13.81%
\$250,001 to \$500,000	14,378	4,819,730,651	226,168,591	1.31%	9.18%
\$500,001 to \$1 million	3,866	2,574,488,911	117,750,392	0.35%	4.78%
More than \$1 million	1,767	5,014,941,909	219,775,370	0.16%	8.92%
TOTAL	1,095,654	63,949,849,487	2,464,770,107	100%	100%

2014 State Income Tax Contributions

	2011		2012		2013		2014	
Category	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	2,215	\$28,024	1,962	\$26,214	1,634	\$23,023	1,517	\$25,441
Homeless Assistance	3,214	\$59,791	2,680	\$54,546	2,299	\$48,844	1,974	\$48,413
Organ Transplant Fund	3,336	\$54,183	2,993	\$51,876	2,230	\$37,842	1,881	32,191
School District Foundations	1,672	\$33,730	1,446	\$34,815	1,245	\$30,061	1,241	\$39,025
Spay And Neuter	2,825	\$43,408	2,264	34,721	1,766	\$26,870	1,595	\$27,037
Meth Housing Rehabilitation	384	\$4,321	295	\$4,810	276	\$3,693	-	-
Canine Body Armor	-	-	-	-	875	\$10,795	790	\$11,690
Invest More For Education	-	-	-	-	-	-	302	\$5,658
Youth Development Organization	-	-	-	-	-	-	156	\$2,288
Youth Character Organization	-	-	-	-	-	-	111	\$2,026
TOTAL	13,646	\$223,457	11,640	\$206,982	10,325	\$181,128	9,540	\$193,769

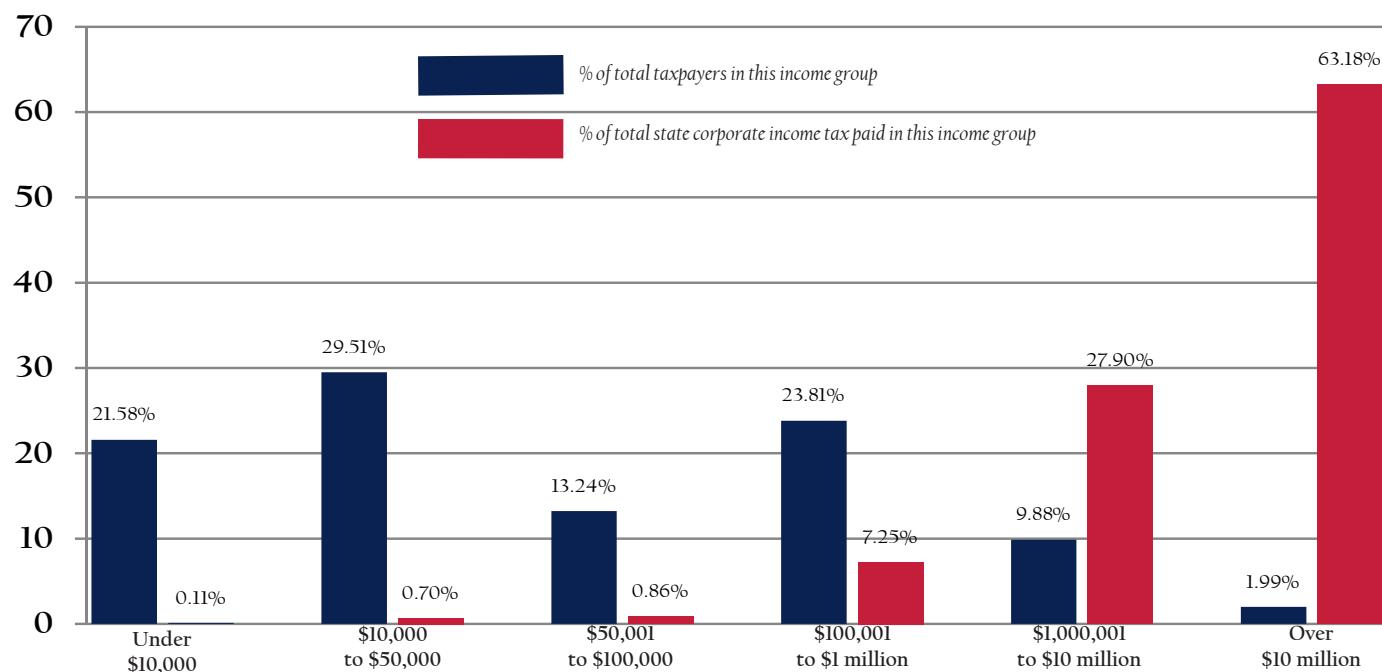
Historical State Income Tax Contributions



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

Corporate Taxes Paid by Taxable Income Groups

(Non-minimum taxpayers)



This chart compares the percentage of corporate returns with the percentage of corporate franchise tax paid by non-minimum taxpayers for tax year 2013. The non-minimum corporate taxpayers pay over 99 percent of total corporate franchise tax. Companies with a net apportioned income larger than \$1 million paid 91 percent of the tax and accounted for only 11.9 percent of total returns. Those with income less than \$100,000 paid 1.7 percent of the tax but accounted for 64.3 percent of returns.

State Corporate Taxable Income*

(Non-minimum taxpayers)

Taxable Income Group	Returns	% of Total Returns	Tax Amount	% of Total Corporate Tax Paid	Net Taxable Income
Under \$10,000	1,272	21.58%	337,839	0.11%	\$6,756,085
\$10,000 to \$50,000	1,739	29.51%	2,232,553	0.70%	\$44,650,502
\$50,001 to \$100,000	780	13.24%	2,762,330	0.86%	\$55,246,439
\$100,001 to \$1 million	1,403	23.81%	23,279,694	7.25%	\$465,592,876
\$1,000,001 to \$10 million	582	9.88%	89,567,921	27.90%	\$1,791,358,199
Over \$10 million	117	1.99%	202,795,404	63.18%	\$4,055,908,024
TOTAL	5,893	100%	320,975,741	100%	\$6,419,512,125

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

Minimum Corporate Tax

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

For the 2013 tax year, approximately 71 percent of corporate returns paid the \$100 minimum tax. This accounted for less than 1 percent of total corporate tax paid.

State Corporate Taxes Paid by Industry Groups

States may only tax the portion of income generated by the corporation within its borders. The general practice among states is to divide a corporation's income based on its relative presence in a state determined by a statutory formula that includes some combination of payroll, property and sales.

Many corporations doing business in Utah use an equally-weighted three-factor formula comprised of property, payroll and sales or may elect a

formula that double-weights the sales factor. Other multi-state corporations (except those that derive most of their income from the mining, manufacturing, transportation and warehousing, finance and insurance or most information sectors) must use a formula that weights the sales factor even more heavily. This transitions to a single sales factor formula beginning in 2013.

Industry (NAICS)

Agriculture, Forestry, Fishing and Hunting

Mining

Utilities

Construction

Manufacturing

Wholesale Trade

Retail Trade

Transportation and Warehousing

Information

Finance and Insurance

Real Estate, Rental and Leasing

Professional, Scientific, and Technical Services

Management of Companies and Enterprises

Admin. Support Waste Management and Remedial Services

Educational Services

Health Care and Social Assistance

Arts, Entertainment, and Recreation

Accommodation and Food Services

Other Services (except Public Administration)

Unknown or Undisclosable

Total

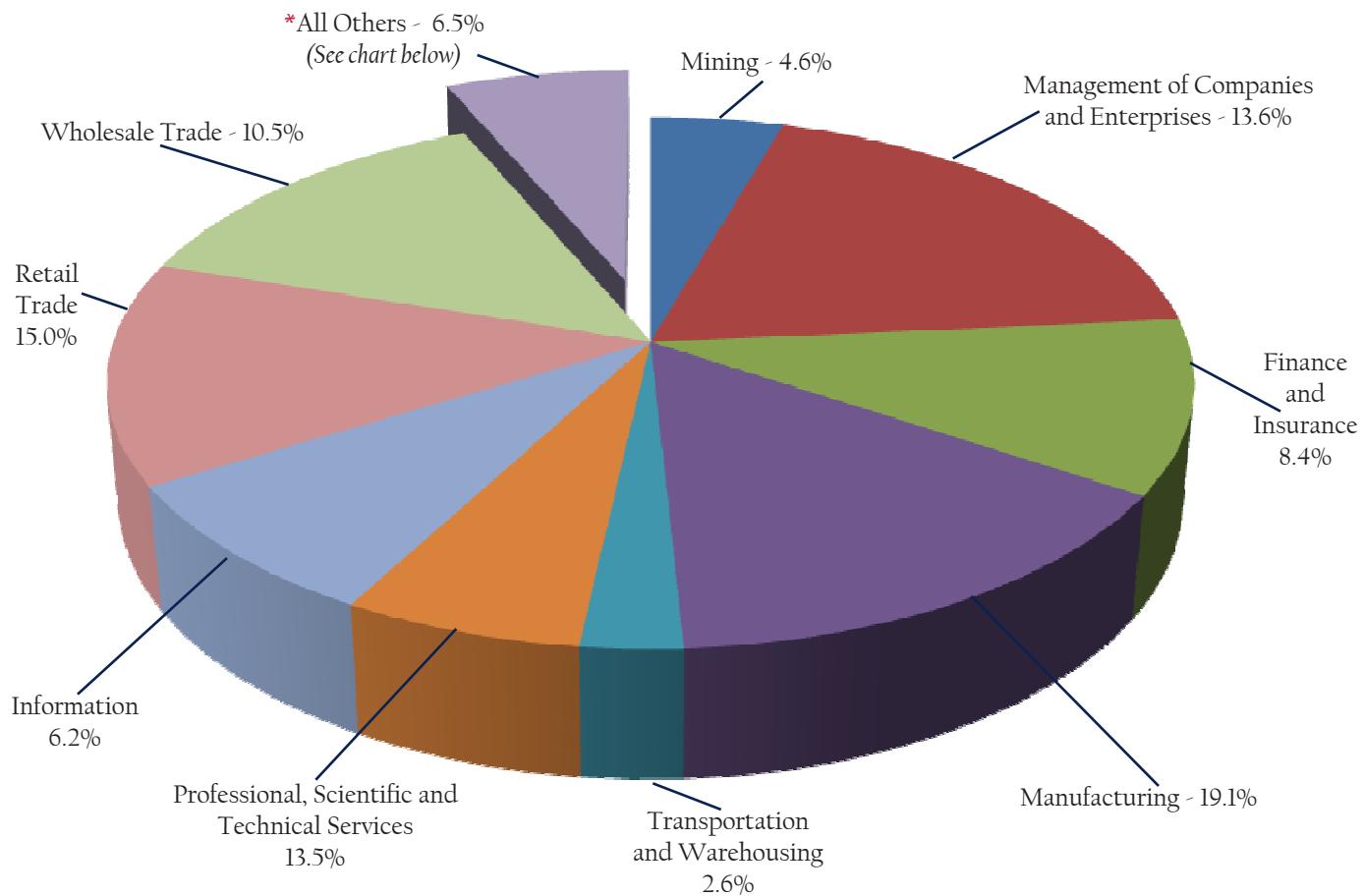
	<u>Returns</u>	<u>Franchise Tax</u>	<u>Share</u>
	123	\$770,621	0.2%
Mining	366	\$14,748,255	4.6%
Utilities	45	\$98,432	0.0%
Construction	1,130	\$2,033,618	0.6%
Manufacturing	1,750	\$61,561,256	19.1%
Wholesale Trade	1,816	\$34,053,461	10.5%
Retail Trade	1,354	\$48,506,417	15.0%
Transportation and Warehousing	421	\$8,511,412	2.6%
Information	812	\$20,027,900	6.2%
Finance and Insurance	2,051	\$27,163,741	8.4%
Real Estate, Rental and Leasing	832	\$2,510,928	0.8%
Professional, Scientific, and Technical Services	2,704	\$43,737,175	13.5%
Management of Companies and Enterprises	1,024	\$43,834,550	13.6%
Admin. Support Waste Management and Remedial Services	719	\$5,076,346	1.6%
Educational Services	126	\$674,059	0.2%
Health Care and Social Assistance	777	\$1,236,801	0.4%
Arts, Entertainment, and Recreation	153	\$288,219	0.1%
Accommodation and Food Services	387	\$2,926,417	0.9%
Other Services (except Public Administration)	516	\$4,038,032	1.3%
Unknown or Undisclosable	3,262	\$1,178,848	0.4%
Total	20,368	\$322,976,488	100.0%

This table includes all corporate taxpayers with the number of returns and total tax for tax year 2013. Manufacturing; retail trade; and management of companies and enterprises and professional, scientific and technical services are the largest taxpaying industries. Each paid over \$43 million in corporate franchise tax. See pie chart on following page for additional information.

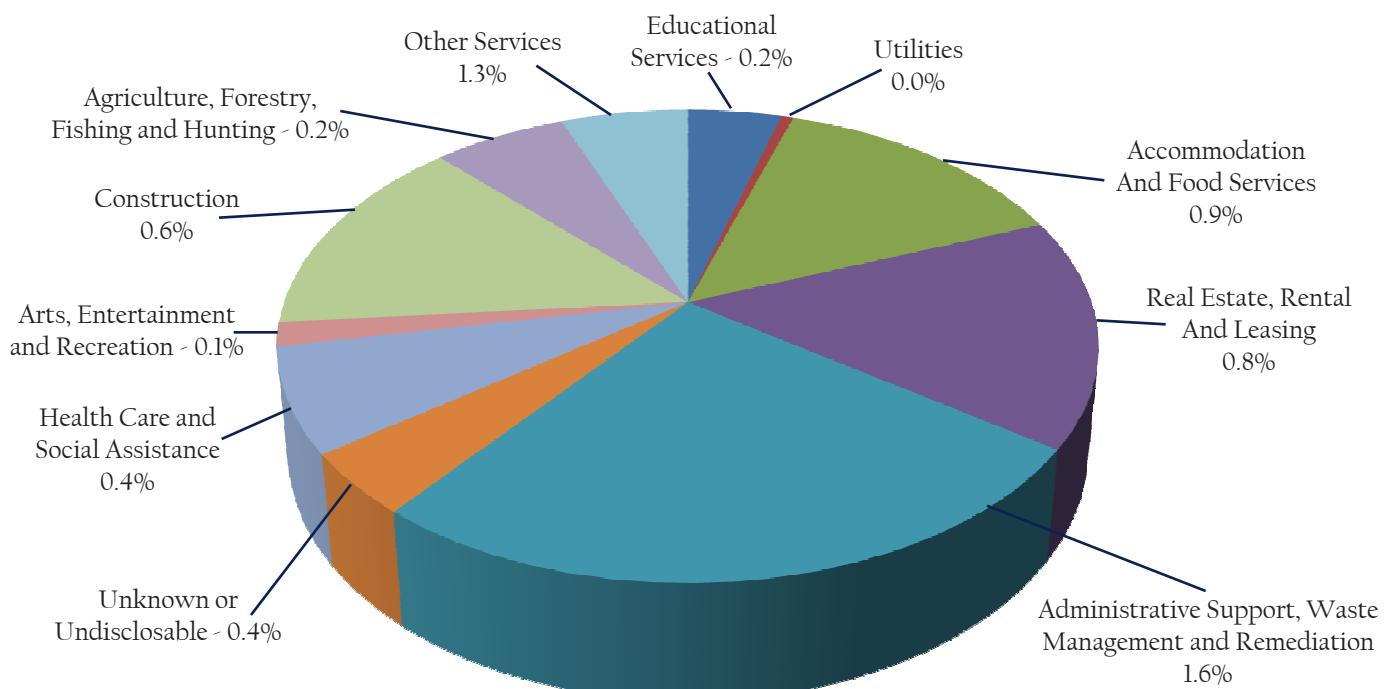
These amounts reflect the liabilities shown on 2013 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2013. Returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

Corporate Franchise Taxes by Industry

Major Industry Sectors



* “All Other” Industry Sectors

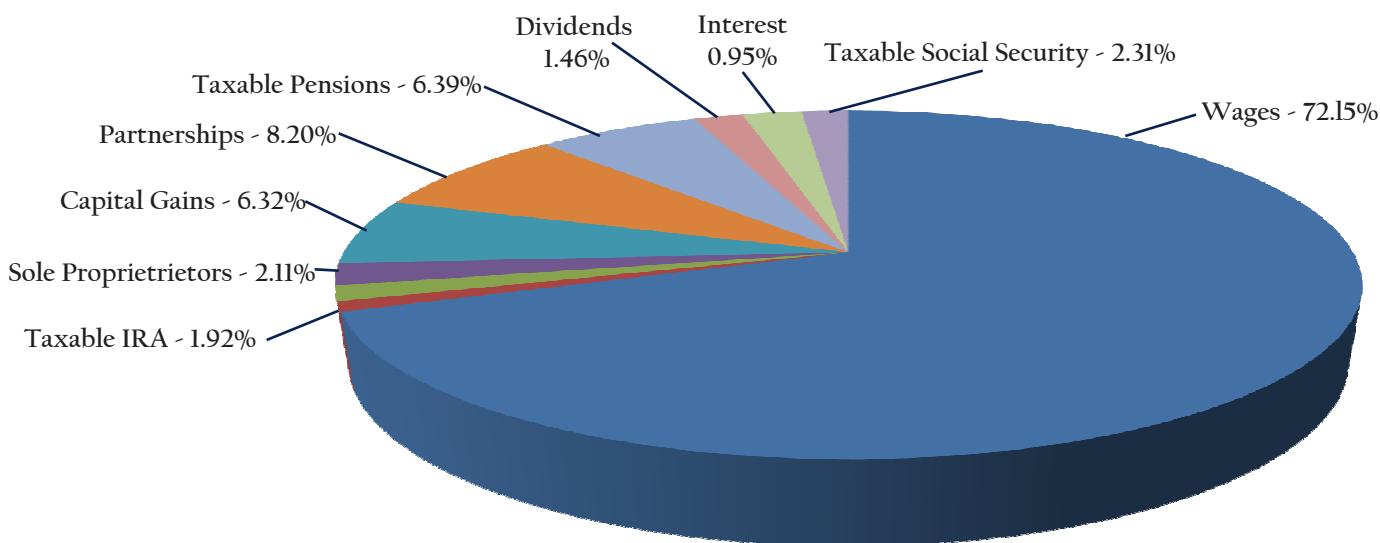


Federal Income Tax Data

(Based on 2013 Tax Year)

Select Return Data

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	% CHANGE <u>2012 to 2013</u>
Returns (<i>Number</i>)	1,118,207	1,142,459	1,159,589	1,184,408	2.14%
Adjusted Gross Income (AGI)	58,194	60,761	65,094	69,733	7.13%
Personal Exemptions	2,705,157	2,725,122	2,724,605	2,757,859	1.22%
Federal Taxes	5,786	6,187	6,959	7,754	11.42%
Itemized Deductions (<i>Amount</i>)	10,974	11,478	12,865	12,154	-5.53%
Itemized Deductions (<i>Number</i>)	446,952	444,093	437,115	430,181	-1.59%
Share Itemized	39.97%	38.87%	37.70%	36.32%	-3.65%
Itemized/Adjusted Gross Income	18.86%	18.89%	19.76%	17.43%	-11.81%
Adjusted Gross Income per Return	\$52,042	\$53,184	\$56,136	\$58,876	4.88%

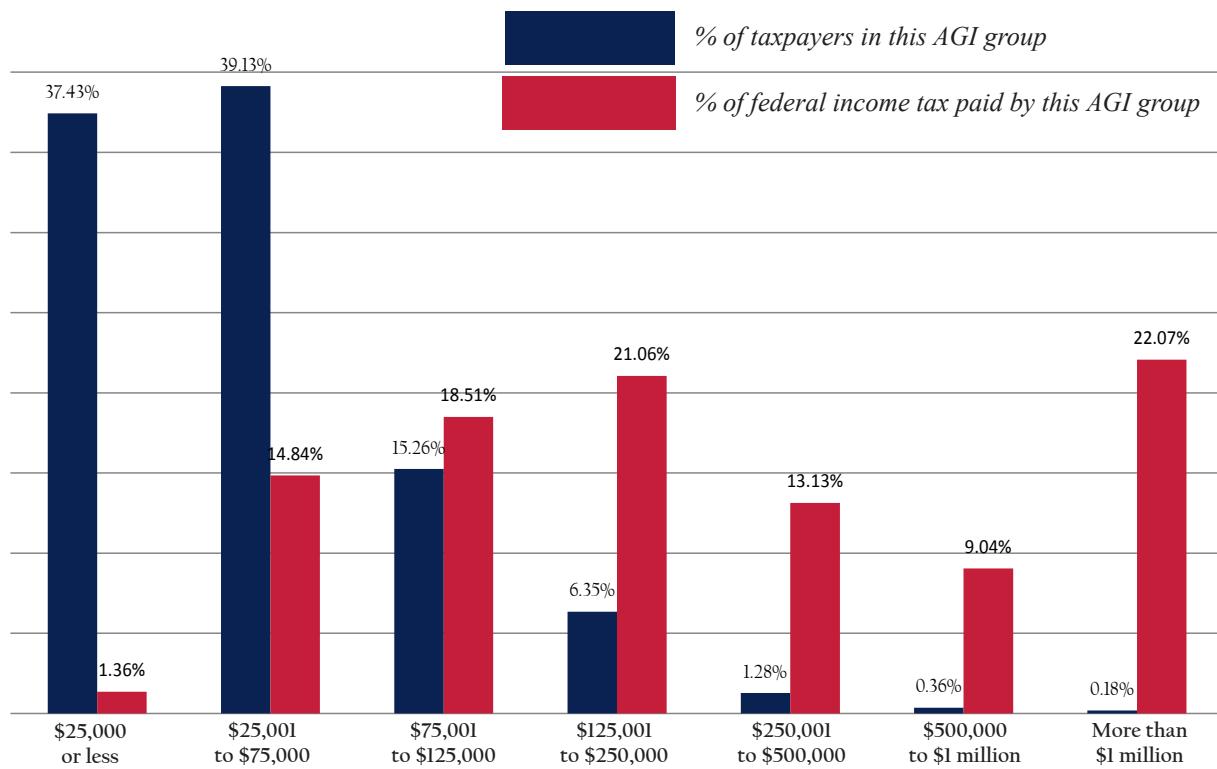


Sources of Income (in millions of dollars)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	% Change <u>2012 to 2013</u>
Wages	\$44,116	\$44,379	\$46,322	\$48,866	50,988	4.34%
Interest	\$1,147	\$856	\$766	\$696	669	-3.86%
Dividends	\$822	\$750	\$825	\$999	1,035	3.59%
Sole Proprietors	\$1,187	\$1,238	\$1,317	\$1,456	1,494	2.62%
Capital Gains	\$2,426	\$2,114	\$2,387	\$3,043	4,466	46.73%
Partnerships	\$3,291	\$3,512	\$3,927	\$4,877	5,794	18.80%
Taxable Pensions	\$3,664	\$3,879	\$4,058	\$4,279	4,513	5.48%
Taxable IRA	\$880	\$1,135	\$1,295	\$1,364	1,360	-0.30%
Taxable Social Security	\$1,136	\$1,244	\$1,333	\$1,482	1,635	10.30%
Other	-\$255	-\$321	-\$755	-\$1,025	-\$1,287	-25.56%
TOTAL INCOME	\$58,414	\$58,784	\$61,475	\$66,037	70,666	7.01%

Federal Income Taxes Paid

(By Adjusted Gross Income Groups for 2013 tax year)



This chart compares the percentage of Utah taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid for the 2013 tax year. For example, nearly 38 percent of total Utah tax filers earned \$25,000 or less; however, they paid less than 2 percent of federal income taxes. Only .18 percent of total Utah tax filers earned over \$1 million; however, they paid 22 percent of the total federal income taxes paid in Utah.

Federal Income Taxes Paid by Utah Taxpayers

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	443,318	\$3,466,681,844	\$105,110,557	37.43%	1.36%
\$25,001 - \$75,000	463,468	\$21,397,212,597	\$1,150,835,793	39.13%	14.84%
\$75,001 - \$125,000	180,745	\$17,239,715,472	\$1,434,891,319	15.26%	18.51%
\$125,001 - \$250,000	75,257	\$12,308,522,081	\$1,632,621,151	6.35%	21.06%
\$250,001 - \$500,000	15,169	\$5,081,384,024	1,017,929,715	1.28%	13.13%
\$500,001 - \$1,000,000	4,265	\$2,850,308,162	701,240,815	0.36%	9.04%
Over \$1,000,000	2,186	\$7,389,289,624	1,711,070,149	0.18%	22.07%
TOTAL	1,184,408	\$69,733,113,804	7,753,699,499	100.00%	100.00%

Federal Income Tax County Comparison

The average amount of adjusted gross income (AGI) varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest AGI, and for the 2013 tax year it was more than \$11,800 higher than in Morgan County, second highest.

<u>County</u>	<u>AGI Rank In Utah</u>	<u>Number Of Returns</u>	<u>Average Adjusted Gross Income</u>	<u>Average Federal Taxes</u>	<u>Average Net Exemptions</u>
Beaver County	19	2,389	\$45,001	\$5,543	2.67
Box Elder County	13	19,655	\$48,784	\$5,654	2.61
Cache County	15	41,629	\$47,447	\$6,165	2.58
Carbon County	12	7,595	\$48,803	\$6,493	2.34
Daggett County	16	369	\$47,205	\$5,667	2.35
Davis County	5	121,582	\$60,474	\$8,446	2.61
Duchesne County	3	7,644	\$62,247	\$9,869	2.68
Emery County	17	3,746	\$46,168	\$5,288	2.68
Garfield County	28	1,945	\$39,399	\$4,376	2.37
Grand County	21	4,398	\$44,128	\$6,426	2.05
Iron County	26	15,850	\$40,387	\$5,108	2.52
Juab County	11	3,686	\$49,276	\$7,484	2.79
Kane County	25	2,755	\$41,006	\$5,147	2.18
Millard County	22	4,523	\$43,343	\$5,931	2.76
Morgan County	2	3,867	\$73,782	\$11,801	2.8
Piute County	29	472	\$35,738	\$3,957	2.45
Rich County	18	804	\$45,654	\$5,184	2.7
Salt Lake County	7	440,841	\$55,011	\$8,771	2.35
San Juan County	23	3,576	\$41,863	\$5,063	2.59
Sanpete County	24	8,155	\$41,229	\$5,182	2.86
Sevier County	20	7,430	\$44,853	\$5,928	2.6
Summit County	1	17,626	\$85,611	\$20,309	2.31
Tooele County	9	22,489	\$52,907	\$6,142	2.66
Uintah County	4	11,812	\$60,696	\$9,045	2.64
Utah County	8	183,967	\$53,834	\$8,191	2.84
Wasatch County	6	9,272	\$58,707	\$9,221	2.72
Washington County	14	52,226	\$47,668	\$7,007	2.48
Wayne County	27	1,012	\$40,344	\$7,023	2.49
Weber County	10	98,321	\$50,510	\$6,630	2.37
Total		1,184,408	\$59,056	\$9,914	2.52

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Sales Tax

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

State Sales And Use Tax

(Net FY98 to FY15)

2015	\$1,714,954,376*
2014	\$1,656,806,222
2013	\$1,615,936,497
2012	\$1,582,530,206
2011	\$1,601,399,490
2010	\$402,670,262
2009	\$1,547,472,747
2008	\$1,739,384,630
2007	\$1,857,813,410
2006	\$1,806,264,423
2005	\$1,634,522,084
2004	\$1,501,937,738
2003	\$1,443,974,180
2002	\$1,441,318,271
2001	\$1,431,419,465
2000	\$1,369,637,021
1999	\$1,316,403,921
1998	\$1,251,765,342

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

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

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

Utah Code Ann. §59-12-101

FY2015 Revenues/\$1,714,954,376*

* The \$1,714,954,376 total is the General Fund unrestricted amount. State law earmarked an additional \$495,752,517 in revenues for natural resource protection, water, waste water, transportation and other projects. The total reductions in unrestricted sales use tax ("earmarks") are reported in the Governor's Budget Recommendations Fiscal Year 2017, page 28)

Local Sales And Use Tax

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

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

FY2015 Revenues/\$514,958,652

Local Sales and Use Tax Collected (FY96 to FY15)

2015	\$514,958,652	2005	\$361,096,500
2014	\$496,435,229	2004	\$331,554,140
2013	\$474,430,572	2003	\$325,159,963
2012	\$441,463,981	2002	\$317,978,847
2011	\$415,441,413	2001	\$314,336,985
2010	\$398,888,385	2000	\$301,728,683
2009	\$425,127,553	1999	\$284,525,922
2008	\$469,428,948	1998	\$263,504,219
2007	\$463,310,356	1997	\$258,148,104
2006	\$415,904,148	1996	\$225,576,867

Local Sales Tax Distribution

Beaver County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Beaver City	504,720	555,977	10.2%	533,881 -4.0%
Milford	202,969	252,884	24.6%	312,611 23.6%
Minersville	91,809	91,621	-0.2%	94,089 2.7%
Total Cities and Towns	799,498	900,482	12.6%	940,581 4.5%
Beaver County (<i>Unincorporated</i>)	167,808	178,476	6.4%	179,232 0.4%
Total County, Cities and Towns	967,305	1,078,957	11.5%	1,119,813 3.8%

Box Elder County

	84,415	85,744	1.6%	85,807 0.1%
Bear River	2,461,007	2,526,711	2.7%	2,721,358 7.7%
Brigham	170,281	163,352	-4.1%	157,249 -3.7%
Corinne	35,532	34,224	-3.7%	38,887 13.6%
Deweyville	110,646	112,146	1.4%	116,680 4.0%
Elwood	44,576	44,426	-0.3%	45,316 2.0%
Fielding	237,911	241,445	1.5%	252,945 4.8%
Garland	145,700	147,772	1.4%	154,750 4.7%
Honeyville	23,118	22,546	-2.5%	23,226 3.0%
Howell	65,507	66,089	0.9%	68,312 3.4%
Mantua	779,240	798,277	2.4%	838,406 5.0%
Perry	82,421	78,469	-4.8%	83,721 6.7%
Plymouth	22,478	23,325	3.8%	23,968 2.8%
Portage	31,810	34,500	8.5%	36,623 6.2%
Snowville	1,207,179	1,303,780	8.0%	1,373,854 5.4%
Tremonton	193,865	202,013	4.2%	204,425 1.2%
Willard	5,695,683	5,884,820	3.3%	6,225,525 5.8%
Total Cities and Towns	1,081,280	1,198,074	10.8%	1,038,413 -13.3%
Total County, Cities and Towns	6,776,963	7,082,895	4.5%	7,263,938 2.6%

Local Sales Tax Distribution

Cache County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u> <u>To FY2014</u> <u>% Change</u>	<u>FY2015</u>	<u>FY2014</u> <u>To FY2015</u> <u>% Change</u>
Amalga	56,574	60,770	7.4%	62,474	2.8%
Clarkston	62,045	63,843	2.9%	63,453	-0.6%
Cornish	28,465	28,992	1.9%	29,562	2.0%
Hyde Park	510,948	558,607	9.3%	601,153	7.6%
Hyrum	824,301	867,702	5.3%	921,667	6.2%
Lewiston	193,866	195,741	1.0%	204,315	4.4%
Logan	8,301,156	8,708,817	4.9%	9,148,774	5.1%
Mendon	123,855	124,249	0.3%	128,839	3.7%
Millville	178,737	182,940	2.4%	190,988	4.4%
Newton	75,477	75,006	-0.6%	77,966	3.9%
North Logan	1,730,720	1,802,650	4.2%	1,898,243	5.3%
Paradise	90,062	91,959	2.1%	95,090	5.4%
Providence	852,803	871,332	2.2%	877,194	0.7%
Richmond	272,080	275,194	1.1%	283,407	3.0%
River Heights	161,047	166,781	3.6%	180,264	8.1%
Smithfield	1,139,709	1,206,112	5.8%	1,283,148	4.4%
Wellsville	340,882	348,447	2.2%	360,452	3.4%
Trenton	43,065	43,977	2.1%	45,749	4.0%
Nibley	525,541	567,085	7.9%	613,801	8.2%
Total Cities and Towns	15,511,332	16,240,204	4.7%	17,066,539	5.1%
Cache County (Unincorporated)	729,562	771,721	5.8%	793,411	2.8%
Total County, Cities and Towns	16,240,893	17,011,925	4.7%	17,859,950	5.0%

Carbon County

Helper	307,569	317,155	3.1%	300,873	-5.1%
Price	2,067,391	2,107,427	1.9%	2,248,557	6.7%
Scofield	3,965	4,588	15.7%	5,052	10.1%
Sunnyside	48,589	49,855	2.6%	6,058	-87.8%
Wellington	230,987	309,715	34.1%	294,338	-5.0%
East Carbon	154,813	161,606	4.4%	191,643	18.6%
Total Cities and Towns	2,813,315	2,950,345	4.9%	3,046,520	3.3%
Carbon County (Unincorporated)	1,031,123	960,922	-6.8%	1,019,620	6.1%
Total County, Cities and Towns	3,844,438	3,911,267	1.7%	4,066,140	4.0%

Daggett County

Manila	44,625	48,724	9.2%	49,841	2.3%
Total Cities and Towns	44,625	48,724	9.2%	49,841	2.3%
Daggett County (Unincorporated)	126,098	132,124	4.8%	130,939	-0.9%
Total County, Cities and Towns	170,723	180,848	5.9%	180,780	0.0%

Local Sales Tax Distribution

Davis County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2015</u>	<u>FY2014 To FY2015 % Change</u>
Bountiful	5,868,177	6,128,734	4.4%	6,454,354	5.3%
Centerville	3,104,128	3,296,162	6.2%	3,464,768	5.1%
Clearfield	3,516,159	3,626,113	3.1%	3,834,330	5.7%
Fruit Heights	494,960	525,849	6.2%	576,481	9.6%
Farmington	2,541,741	3,014,138	18.6%	3,446,982	14.4%
Kaysville	3,280,560	3,461,609	5.5%	3,656,268	5.6%
Layton	11,700,289	12,099,302	3.4%	12,924,616	6.8%
North Salt Lake	2,853,968	3,041,124	6.6%	3,367,307	10.7%
South Weber	619,870	663,025	7.0%	697,334	5.2%
Sunset	658,306	695,000	5.6%	707,559	1.8%
Syracuse	2,942,089	3,068,515	4.3%	3,286,364	7.1%
West Point	893,272	934,323	4.6%	981,344	5.0%
Woods Cross	1,945,149	2,004,500	3.1%	2,245,824	12.0%
Clinton	2,727,512	2,831,515	3.8%	2,968,258	4.8%
West Bountiful	1,729,609	1,838,131	6.3%	1,916,526	4.3%
Falcon Hill Davis	8,388	10,645	26.9%	14,957	40.5%
Total Cities and Towns	44,884,177	47,238,687	5.2%	50,543,273	7.0%
Davis County (<i>Unincorporated</i>)	742,765	714,489	-3.8%	741,168	3.7%
Total County, Cities and Towns	45,626,942	47,953,175	5.1%	51,284,441	6.9%

Duchesne County

Altamont	147,229	119,872	-18.6%	108,876	-9.2%
Duchesne	344,408	327,152	-5.0%	389,321	19.0%
Myton	207,257	169,921	-18.0%	193,816	14.1%
Roosevelt	1,988,055	2,085,753	4.9%	2,090,150	0.2%
Tabiona	19,641	20,496	4.4%	21,797	6.3%
Total Cities and Towns	2,706,590	2,723,194	0.6%	2,803,960	3.0%
Duchesne County (<i>Unincorporated</i>)	3,099,266	3,159,938	2.0%	2,687,110	-15.0%
Total County, Cities and Towns	5,805,856	5,883,132	1.3%	5,491,070	-6.7%

Emery County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2015</u>	<u>FY2014 To FY2015 % Change</u>
Castle Dale	260,606	249,046	-4.4%	261,020	4.8%
Clawson	15,071	15,348	1.8%	19,000	23.8%
Cleveland	57,129	56,226	-1.6%	55,893	-0.6%
Elmo	38,606	39,387	2.0%	42,005	6.6%
Emery City	33,693	32,721	-2.9%	34,203	4.5%
Ferron	164,699	166,517	1.1%	169,182	1.6%
Green River	201,720	212,606	5.4%	221,503	4.2%
Huntington	341,290	342,671	0.4%	349,258	1.9%
Orangetown	173,503	172,989	-0.3%	171,143	-1.1%
Total Cities and Towns	1,286,317	1,287,511	0.1%	1,323,208	2.8%
Emery County (<i>Unincorporated</i>)	357,447	413,968	15.8%	392,370	-5.2%
Total County, Cities and Towns	1,643,764	1,701,479	3.5%	1,715,578	0.8%

Local Sales Tax Distribution

Garfield County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Antimony	16,437	16,968	3.2%	17.8%
Boulder	37,546	38,690	3.0%	4.8%
Bryce Canyon	171,589	184,258	7.4%	8.7%
Cannonville	21,383	21,658	1.3%	8.7%
Escalante	107,616	112,209	4.3%	5.6%
Hatch	16,707	18,826	12.7%	6.7%
Henrieville	20,767	20,664	-0.5%	3.6%
Panguitch	229,982	232,710	1.2%	3.7%
Tropic	76,887	79,000	2.7%	11.1%
Total Cities and Towns	698,913	724,984	3.7%	6.7%
Garfield County (<i>Unincorporated</i>)	338,541	338,446	0.0%	-0.1%
Total County, Cities and Towns	1,037,454	1,063,430	2.5%	4.5%

Grand County

Castle Valley	35,349	39,261	11.1%	9.4%
Moab	1,487,223	1,554,112	4.5%	10.5%
Total Cities and Towns	1,522,572	1,593,373	4.7%	10.4%
Grand County (<i>Unincorporated</i>)	785,307	950,967	21.1%	-0.9%
Total County, Cities and Towns	2,307,879	2,544,341	10.2%	6.2%

Iron County

Cedar City	4,977,337	5,267,605	5.8%	2.5%
Enoch	527,069	550,426	4.4%	5.0%
Kanarraville	34,688	35,319	1.8%	7.6%
Paragonah	49,886	52,117	4.5%	3.4%
Parowan	330,265	341,864	3.5%	4.6%
Brian Head	127,521	127,332	-0.1%	-0.2%
Total Cities and Towns	6,046,766	6,374,663	5.4%	2.8%
Iron County (<i>Unincorporated</i>)	807,683	818,084	1.3%	6.4%
Total County, Cities and Towns	6,854,449	7,192,747	4.9%	3.2%

Juab County

Eureka	65,938	68,318	3.6%	1.5%
Levan	86,755	85,402	-1.6%	2.7%
Mona	169,202	183,473	8.4%	7.4%
Nephi	799,487	761,503	-4.8%	5.7%
Rocky Ridge	74,150	74,788	0.9%	10.3%
Total Cities and Towns	1,195,533	1,173,483	-1.8%	5.8%
Juab County (<i>Unincorporated</i>)	154,837	135,508	-12.5%	12.9%
Total County, Cities and Towns	1,350,369	1,308,991	-3.1%	6.6%

Local Sales Tax Distribution

Kane County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2015</u>	<u>FY2014 To FY2015 % Change</u>
Alton	10,989	12,598	14.6%	17,742	40.8%
Glendale	36,799	36,621	-0.5%	39,498	7.9%
Kanab	701,208	720,253	2.7%	767,431	6.6%
Orderville	92,311	91,218	-1.2%	103,845	13.8%
Big Water	56,757	55,117	-2.9%	91,761	66.5%
Total Cities and Towns	898,065	915,807	2.0%	1,020,278	11.4%
Kane County (<i>Unincorporated</i>)	462,344	449,787	-2.7%	457,076	1.6%
Total County, Cities and Towns	1,360,409	1,365,595	0.4%	1,477,353	8.2%

Millard County

Delta	647,839	701,619	8.3%	660,695	-5.8%
Fillmore	402,173	409,124	1.7%	425,806	4.1%
Hinckley	65,038	65,127	0.1%	67,662	3.9%
Holden	36,506	36,945	1.2%	39,135	5.9%
Kanosh	47,209	47,470	0.6%	48,542	2.3%
Leamington	24,899	22,519	-9.6%	24,061	6.8%
Lynndyl	10,958	10,930	-0.3%	11,703	7.1%
Meadow	45,388	48,151	6.1%	36,892	-23.4%
Oak City	56,091	56,667	1.0%	59,496	5.0%
Scipio	54,833	56,564	3.2%	55,566	-1.8%
Total Cities and Towns	1,390,935	1,455,117	4.6%	1,429,558	-1.8%
Millard County (<i>Unincorporated</i>)	479,266	510,913	6.6%	540,491	5.8%
Total County, Cities and Towns	1,870,201	1,966,030	5.1%	1,970,048	0.2%

Morgan County

Morgan	535,919	562,229	4.9%	628,535	11.8%
Total Cities and Towns	535,919	562,229	4.9%	628,535	11.8%
Morgan County (<i>Unincorporated</i>)	629,841	659,917	4.8%	744,100	12.8%
Total County, Cities and Towns	1,165,760	1,222,146	4.8%	1,372,635	12.3%

Piute County

Circleville	54,495	56,526	3.7%	58,401	3.3%
Junction	20,834	21,343	2.4%	22,845	7.0%
Kingston	14,710	15,621	6.2%	15,926	2.0%
Marysvale	50,472	52,037	3.1%	55,169	6.0%
Total Cities and Towns	140,510	145,527	3.6%	152,341	4.7%
Piute County (<i>Unincorporated</i>)	23,806	28,146	18.2%	27,227	-3.3%
Total County, Cities and Towns	164,317	173,673	5.7%	179,568	3.4%

Local Sales Tax Distribution

Rich County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Garden City	127,821	136,331	6.7%	149,266 9.5%
Laketown	32,441	33,934	4.6%	40,727 20.0%
Randolph	52,015	53,237	2.3%	57,538 8.1%
Woodruff	27,382	29,435	7.5%	28,762 -2.3%
Total Cities and Towns	239,659	252,937	5.5%	276,292 9.2%
Rich County (<i>Unincorporated</i>)	84,080	82,242	-2.2%	34,818 -57.7%
Total County, Cities and Towns	323,739	335,178	3.5%	311,111 -7.2%

Salt Lake County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Alta	307,653	307,095	-0.2%	307,138 0.0%
Bluffdale	977,527	1,062,282	8.7%	1,118,608 5.3%
Cottonwood Heights	4,982,005	5,200,638	4.4%	5,308,674 2.1%
Draper	7,960,044	8,586,586	7.9%	9,860,001 14.8%
Herriman	2,348,237	2,604,253	10.9%	2,920,358 12.1%
Holladay	3,189,082	3,323,758	4.2%	3,659,155 10.1%
Midvale	5,409,828	5,927,064	9.6%	6,176,066 4.2%
Murray	12,766,860	13,384,426	4.8%	13,948,558 4.2%
Riverton	5,014,672	5,251,989	4.7%	5,557,634 5.8%
Salt Lake City	47,883,116	48,834,004	2.0%	51,568,729 5.6%
Sandy	18,281,544	18,765,637	2.6%	19,070,239 1.6%
South Jordan	9,728,297	9,674,083	-0.6%	10,706,477 10.7%
South Salt Lake	10,877,513	10,869,050	-0.1%	10,858,031 -0.1%
Taylorsville	7,471,591	7,653,210	2.4%	7,904,529 3.3%
West Jordan	15,085,129	15,901,095	5.4%	16,733,722 5.2%
West Valley	20,514,563	21,351,345	4.1%	22,836,224 7.0%
Utah Data Center SL Co.	18,869	16,591	-12.1%	3,576 -78.4%
Total Cities and Towns	172,816,529	178,713,105	3.4%	188,537,720 5.5%
Salt Lake County (<i>Unincorporated</i>)	22,256,717	22,116,264	-0.6%	22,541,360 1.9%
Total County, Cities and Towns	195,073,246	200,829,369	3.0%	211,079,080 5.1%

San Juan County

Blanding	483,163	499,141	3.3%	516,594 3.5%
Monticello	272,443	279,756	2.7%	294,884 5.4%
Total Cities and Towns	755,606	778,897	3.1%	811,478 4.2%
San Juan County (<i>Unincorporated</i>)	1,538,181	1,512,673	-1.7%	1,351,108 -10.7%
Total County, Cities and Towns	2,293,787	2,291,570	-0.1%	2,162,586 -5.6%

Local Sales Tax Distribution

Sanpete County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u> <u>To FY2014</u> <u>% Change</u>	<u>FY2015</u>	<u>FY2014</u> <u>To FY2015</u> <u>% Change</u>
Centerfield	158,239	146,074	-7.7%	161,156	10.3%
Ephraim	931,216	974,992	4.7%	1,044,209	7.1%
Fairview	155,237	166,474	7.2%	177,661	6.7%
Fayette	22,687	23,845	5.1%	24,891	4.4%
Fountain Green	101,925	103,205	1.3%	107,097	3.8%
Gunnison	401,315	408,081	1.7%	428,926	5.1%
Manti	346,338	353,390	2.0%	372,084	5.3%
Mayfield	47,556	48,117	1.2%	48,824	1.5%
Moroni	165,204	162,850	-1.4%	179,241	10.1%
Mount Pleasant	425,853	430,857	1.2%	447,952	4.0%
Spring City	95,180	98,705	3.7%	102,658	4.0%
Sterling	30,480	30,757	0.9%	33,050	7.5%
Wales	29,508	29,623	0.4%	30,250	2.1%
Total Cities and Towns	2,910,740	2,976,967	2.3%	3,158,000	6.1%
Sanpete County (<i>Unincorporated</i>)	449,524	468,625	4.2%	490,663	4.7%
Total County, Cities and Towns	3,360,264	3,445,592	2.5%	3,648,663	5.9%

Sevier County

Annabella	78,454	77,120	-1.7%	79,791	3.5%
Aurora	117,573	118,641	0.9%	127,636	7.6%
Central Valley	49,059	50,211	2.3%	52,691	4.9%
Elsinore	92,200	95,057	3.1%	95,254	0.2%
Glenwood	44,143	44,654	1.2%	46,670	4.5%
Joseph	34,143	34,114	-0.1%	35,369	3.7%
Koosharem	32,198	32,972	2.4%	33,109	0.4%
Monroe	224,366	230,305	2.6%	247,514	7.5%
Redmond	84,779	87,483	3.2%	90,510	3.5%
Richfield	1,715,417	1,869,738	9.0%	1,875,382	0.3%
Salina	432,652	452,752	4.6%	489,852	8.2%
Sigurd	45,600	45,324	-0.6%	135,638	199.3%
Total Cities and Towns	2,950,585	3,138,371	6.4%	3,309,414	5.5%
Sevier County (<i>Unincorporated</i>)	451,434	457,467	1.3%	564,811	23.5%
Total County, Cities and Towns	3,402,020	3,595,839	5.7%	3,874,225	7.7%

Summit County

Coalville	210,454	212,792	1.1%	218,524	2.7%
Francis	107,342	115,506	7.6%	116,012	0.4%
Henefer	80,790	82,194	1.7%	84,905	3.3%
Kamas	320,836	337,036	5.0%	398,266	18.2%
Oakley	163,659	165,393	1.1%	175,763	6.3%
Park City	4,169,274	4,344,792	4.2%	4,707,996	8.4%
Total Cities and Towns	5,052,356	5,257,712	4.1%	5,701,465	8.4%
Summit County (<i>Unincorporated</i>)	5,077,894	5,515,934	8.6%	5,857,151	6.2%
Total County, Cities and Towns	10,130,250	10,773,646	6.4%	11,558,616	7.3%

Local Sales Tax Distribution

Tooele County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014</u>	<u>FY2014 To FY2015</u>
			<u>% Change</u>	<u>% Change</u>
Grantsville	1,021,033	1,066,148	4.4%	7.7%
Ophir	3,563	3,751	5.3%	5.9%
Stockton	37,842	69,862	84.6%	7.9%
Tooele	4,766,924	4,790,126	0.5%	4.4%
Vernon	23,550	24,760	5.1%	5.8%
Wendover	178,010	184,739	3.8%	0.5%
Rush Valley	0	44,454	N.A.	12.0%
Total Cities and Towns	6,030,924	6,183,841	2.5%	4.8%
Tooele County (<i>Unincorporated</i>)	1,937,217	1,915,844	-1.1%	11.1%
Total County, Cities and Towns	7,968,140	8,099,684	1.7%	6.3%

Uintah County

Naples	2,205,252	1,992,404	-9.7%	-5.6%
Vernal	4,115,614	4,121,110	0.1%	0.2%
Ballard	348,057	390,395	12.2%	-7.8%
Total Cities and Towns	6,668,923	6,503,909	-2.5%	-2.0%
Uintah County (<i>Unincorporated</i>)	3,717,685	3,589,740	-3.4%	-5.3%
Total County, Cities and Towns	10,386,607	10,093,649	-2.8%	-3.2%

Utah County

Alpine	946,173	988,285	4.5%	4.9%
American Fork	5,902,506	6,182,356	4.7%	7.7%
Cedar Fort	38,192	38,231	0.1%	18.0%
Eagle Mountain	2,035,190	2,217,412	9.0%	10.1%
Fairfield	14,197	14,218	0.1%	12.6%
Genola	155,895	155,604	-0.2%	2.1%
Goshen	86,263	87,852	1.8%	1.3%
Lehi	7,288,304	7,843,763	7.6%	13.1%
Lindon	2,954,675	3,168,953	7.3%	8.3%
Mapleton	811,922	861,672	6.1%	8.7%
Orem	17,150,811	17,950,849	4.7%	4.4%
Payson	2,617,216	2,686,382	2.6%	5.1%
Pleasant Grove	3,845,660	4,044,788	5.2%	8.4%
Provo	15,474,360	16,048,759	3.7%	3.4%
Salem	731,043	763,089	4.4%	8.0%
Santaquin	931,029	984,764	5.8%	7.5%
Saratoga Springs	2,312,248	2,630,729	13.8%	9.9%
Highland	1,686,155	1,776,120	5.3%	7.9%
Spanish Fork	4,647,615	5,108,569	9.9%	9.1%
Springville	4,053,581	4,407,460	8.7%	3.6%
Vineyard	1,047,262	320,178	-69.4%	-47.5%
Cedar Hills	1,108,065	1,155,574	4.3%	4.2%
Elk Ridge	233,334	252,882	8.4%	9.7%
Woodland Hills	130,157	134,590	3.4%	6.2%
Total Cities and Towns	76,201,855	79,823,082	4.8%	6.3%
Utah County (<i>Unincorporated</i>)	1,665,187	1,456,993	-12.5%	5.5%
Total County, Cities and Towns	77,867,042	81,280,075	4.4%	6.3%

Local Sales Tax Distribution

Wasatch County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u>	<u>FY2014</u>	To FY2015	% Change
			To FY2014	% Change		
Charleston	69,445	89,264	28.5%		100,958	13.1%
Daniel	90,081	96,421	7.0%		104,083	7.9%
Heber	2,007,702	2,197,693	9.5%		2,466,277	12.2%
Independence	29,392	31,668	7.7%		32,689	3.2%
Midway	522,383	549,565	5.2%		595,816	8.4%
Wallsburg	30,181	31,896	5.7%		34,888	9.4%
Hideout	59,551	60,919	2.3%		65,395	7.3%
Total Cities and Towns	2,808,734	3,057,426	8.9%		3,400,105	11.2%
Wasatch County (<i>Unincorporated</i>)	782,816	866,831	10.7%		899,132	3.7%
Total County, Cities and Towns	3,591,549	3,924,257	9.3%		4,299,237	9.6%

Washington County

			<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>% Change</u>
Apple Valley	67,984	74,672	9.8%		74,532	-0.2%
Enterprise	186,394	219,429	17.7%		206,126	-6.1%
Hurricane	2,112,483	2,251,227	6.6%		2,377,870	5.6%
Ivins	754,924	795,162	5.3%		853,735	7.4%
La Verkin	428,378	447,356	4.4%		474,391	6.0%
Leeds	85,935	84,950	-1.1%		89,345	5.2%
New Harmony	27,683	27,858	0.6%		28,425	2.0%
Rockville	24,914	25,174	1.0%		25,649	1.9%
St George	14,379,847	15,279,739	6.3%		16,239,561	6.3%
Santa Clara	598,556	630,458	5.3%		681,790	8.1%
Springdale	344,746	370,296	7.4%		444,315	20.0%
Toquerville	128,386	131,975	2.8%		138,300	4.8%
Virgin	64,642	65,201	0.9%		69,494	6.6%
Washington	3,109,126	3,390,024	9.0%		3,693,361	8.9%
Hildale	300,340	309,140	2.9%		327,324	5.9%
Total Cities and Towns	22,614,338	24,102,663	6.6%		25,724,219	6.7%
Washington County (<i>Unincorporated</i>)	829,813	901,223	8.6%		954,715	5.9%
Total County, Cities and Towns	23,444,151	25,003,886	6.7%		26,678,934	6.7%

Wayne County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>
			To FY2014	% Change	
Bicknell	49,968	50,040	0.1%		53,824
Hanksville	36,133	37,588	4.0%		37,126
Loa	106,052	118,355	11.6%		118,112
Lyman	23,930	24,389	1.9%		25,880
Torrey	48,519	57,189	17.9%		65,461
Total Cities and Towns	264,602	287,561	8.7%		300,403
Wayne County (<i>Unincorporated</i>)	134,122	136,900	2.1%		141,509
Total County, Cities and Towns	398,723	424,460	6.5%		441,912

Local Sales Tax Distribution

Weber County

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2015</u>	<u>FY2014 To FY2015 % Change</u>
Farr West	903,611	960,773	6.3%	1,021,691	6.3%
Harrisville	1,142,579	1,180,392	3.3%	1,223,284	3.6%
Hooper	698,307	760,191	8.9%	805,610	6.0%
Huntsville	85,343	83,616	-2.0%	86,624	3.6%
Marriott-Slaterville	410,566	459,688	12.0%	489,239	6.4%
North Ogden	1,943,676	2,030,201	4.5%	2,218,852	9.3%
Ogden	13,690,414	14,166,010	3.5%	14,872,228	5.0%
Plain City	518,123	559,028	7.9%	597,437	6.9%
Pleasant View	857,579	922,243	7.5%	974,388	5.7%
Riverdale	4,617,907	4,613,835	-0.1%	4,612,151	0.0%
Roy	4,297,243	4,481,350	4.3%	4,684,447	4.5%
South Ogden	2,769,897	2,939,328	6.1%	3,129,165	6.5%
Uintah	170,203	166,737	-2.0%	172,271	3.3%
Washington Terrace	886,326	916,012	3.3%	974,398	6.4%
West Haven	1,626,554	1,789,976	10.0%	1,954,212	9.2%
Total Cities and Towns	34,618,329	36,029,380	4.1%	37,815,998	5.0%
Weber County (<i>Unincorporated</i>)	1,882,200	1,962,255	4.3%	2,016,327	2.8%
Total County, Cities and Towns	36,500,529	37,991,635	4.1%	39,832,325	4.8%
Grand Total Cities and Towns	420,103,928	437,325,002	4.1%	462,299,555	5.7%
Grand Total Counties, Cities and Towns	471,927,771	489,729,471	3.8%	515,271,602	5.2%

Mass Transit Sales Tax

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

Utah Code Ann. §59-12-1102.

FY2015 Revenues/\$213,820,220

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013		FY2014	
			To FY2014 <u>% Change</u>	<u>FY2015</u>	To FY2015 <u>% Change</u>	<u>FY2014</u>
Brigham	921,585	937,435	1.7%	1,050,376	12.0%	
Perry	327,914	337,150	2.8%	360,468	6.9%	
Willard	45,536	49,856	9.5%	45,559	-8.6%	
Cache County	2,914,289	3,121,959	7.1%	3,266,748	4.6%	
Hyde Park	92,351	105,549	14.3%	116,276	10.2%	
Hyrum	89,513	104,678	16.9%	121,508	16.1%	
Lewiston	19,737	19,714	-0.1%	20,120	2.1%	
Logan	2,234,610	2,395,931	7.2%	2,518,655	5.1%	
Millville	12,221	12,039	-1.5%	12,750	5.9%	
North Logan	526,843	538,846	2.3%	530,967	-1.5%	
Providence	86,113	92,033	6.9%	91,300	-0.8%	
Richmond	34,763	33,082	-4.8%	33,803	2.2%	
River Heights	8,748	9,778	11.8%	10,102	3.3%	
Smithfield	152,777	162,175	6.2%	162,352	0.1%	
Nibley	37,167	40,866	10.0%	51,595	26.3%	
Davis County	17,337,906	18,501,272	6.7%	20,041,481	8.3%	
Salt Lake County	130,951,596	133,901,231	2.3%	141,106,856	5.4%	
Summit County	1,470,882	1,654,149	12.5%	1,766,440	6.8%	
Park City	2,000,333	2,100,964	5.0%	2,295,666	9.3%	
Tooele County	299,423	317,140	5.9%	355,300	12.0%	
Tooele	1,071,498	1,040,429	-2.9%	1,080,806	3.9%	
Utah County ¹	14,788,365	15,368,421	3.9%	16,339,680	6.3%	
Alpine ¹	272	65	-76.1%	125	91.9%	
American Fork ¹	18,961	3,327	-82.5%	1,064	-68.0%	
Eagle Mountain ¹	1,174	339	-71.1%	245	-27.6%	
Lehi ¹	8,976	4,815	-46.4%	3,015	-37.4%	
Lindon ¹	3,363	3,135	-6.8%	1,102	-64.9%	
Mapleton ¹	168	244	45.1%	1,907	681.0%	
Orem ¹	13,282	18,470	39.1%	6,519	-64.7%	
Payson ¹	3,396	1,803	-46.9%	360	-80.1%	
Pleasant Grove ¹	5,786	4,063	-29.8%	1,357	-66.6%	
Provo ¹	38,006	12,267	-67.7%	9,340	-23.9%	
Salem ¹	1,602	431	-73.1%	715	65.9%	
Santaquin ¹	757	517	-31.7%	583	12.8%	
Saratoga Springs ¹	1,730		-100.0%	50	N.A.	
Highland ¹	2,004	1,119	-44.2%	726	-35.1%	
Spanish Fork ¹	2,296	4,202	83.0%	186	-95.6%	
Springville ¹	6,416	3,379	-47.3%	738	-78.2%	
Cedar Hills ¹	44	6	-85.8%	4	-33.9%	
Weber County	19,873,352	21,021,937	5.8%	22,142,988	5.3%	
Total Mass Transit	195,405,757	201,924,817	3.3%	213,549,830	5.8%	

Note 1: Utah County imposes the mass transit tax county-wide effective October 1, 2011.

Municipal Highways Sales Tax

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

Utah Code Ann. §59-12-2215

FY2015 Revenues/\$14,077,645

The amounts collected as shown in the shaded box are accrued revenues for the municipal highways sales tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Highways Tax Collected (Net FY03 to FY15)

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
2006	\$10,344,378
2005	\$8,432,989
2004	\$7,151,822
2003	\$6,612,983

Community	FY 2013	FY 2014	% Change	FY2013	FY2014
				To FY2014	To FY2015
Price	699,012	710,974	1.7%	777,615	9.4%
Wellington	41,491	61,925	49.3%	52,167	-15.8%
Roosevelt	819,092	852,345	4.1%	816,341	-4.2%
Green River	68,331	73,205	7.1%	77,448	5.8%
Moab	547,105	575,310	5.2%	655,124	13.9%
Brian Head	47,226	52,722	11.6%	65,402	24.1%
Nephi	183,594	151,698	-17.4%	164,068	8.2%
Blanding	102,772	99,880	-2.8%	98,562	-1.3%
Monticello	53,010	54,433	2.7%	58,451	7.4%
Ephraim	196,129	214,349	9.3%	224,157	4.6%
Fairview	28,604	34,336	20.0%	38,142	11.1%
Gunnison	64,930	66,401	2.3%	70,647	6.4%
Mt. Pleasant	71,312	70,052	-1.8%	72,600	3.6%
Richfield	557,291	642,110	15.2%	622,926	-3.0%
Salina	121,414	129,488	6.7%	144,082	11.3%
Naples	1,226,755	1,093,205	-10.9%	1,015,028	-7.2%
Vernal	1,794,461	1,751,532	-2.4%	1,704,081	-2.7%
Heber	499,031	567,717	13.8%	660,970	16.4%
Midway	103,482	113,373	9.6%	124,096	9.5%
Hurricane	480,400	526,937	9.7%	556,564	5.6%
Ivins	102,708	105,716	2.9%	115,458	9.2%
La Verkin	34,453	39,212	13.8%	44,184	12.7%
St George	4,350,445	4,705,403	8.2%	5,012,960	6.5%
Santa Clara	50,045	54,427	8.8%	60,116	10.5%
Washington	761,567	815,223	7.0%	891,302	9.3%
Total Highway	13,004,661	13,561,971	4.3%	14,122,490	4.1%

County Option Sales Tax

County Option Tax Collected (Net FY02 - FY15)

2015	\$128,721,260	2008	\$116,813,830
2014	\$124,399,383	2007	\$114,633,291
2013	\$118,619,062	2006	\$102,809,849
2012	\$110,329,024	2005	\$89,475,269
2011	\$104,012,820	2004	\$82,569,380
2010	\$99,858,519	2003	\$81,075,363
2009	\$106,801,736	2002	\$78,993,477

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

Utah Code Ann. §59-12-1102.

FY2015 Revenues/\$128,721,260

The amounts collected as shown in the shaded box are accrued revenues for the county option sales tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u>	<u>FY2014</u>	To FY2014	% Change	To FY2015
Beaver County	243,908	271,521	11.3%	281,159	281,159	3.5%	
Box Elder County	1,709,159	1,782,920	4.3%	1,824,165	1,824,165	2.3%	
Cache County	4,095,798	4,282,129	4.5%	4,484,858	4,484,858	4.7%	
Carbon County	944,776	950,092	0.6%	987,633	987,633	4.0%	
Daggett County	75,325	73,697	-2.2%	74,618	74,618	1.2%	
Davis County	11,502,185	12,065,952	4.9%	12,874,650	12,874,650	6.7%	
Duchesne County	1,463,550	1,480,174	1.1%	1,378,487	1,378,487	-6.9%	
Emery County	384,945	399,767	3.9%	402,921	402,921	0.8%	
Garfield County	237,702	247,531	4.1%	262,796	262,796	6.2%	
Grand County	578,718	637,357	10.1%	676,502	676,502	6.1%	
Iron County	1,718,241	1,802,481	4.9%	1,861,199	1,861,199	3.3%	
Juab County	340,898	329,795	-3.3%	350,708	350,708	6.3%	
Kane County	342,175	342,774	0.2%	370,404	370,404	8.1%	
Millard County	471,501	494,301	4.8%	494,402	494,402	0.0%	
Morgan County	294,036	307,681	4.6%	344,716	344,716	12.0%	
Piute County	74,395	75,649	1.7%	73,649	73,649	-2.6%	
Rich County	81,377	80,097	-1.6%	80,655	80,655	0.7%	
Salt Lake County	48,374,331	49,860,360	3.1%	52,522,077	52,522,077	5.3%	
San Juan County	578,436	576,787	-0.3%	543,073	543,073	-5.8%	
Sanpete County	842,374	862,438	2.4%	911,611	911,611	5.7%	
Sevier County	835,497	882,835	5.7%	928,270	928,270	5.1%	
Summit County	2,503,477	2,659,856	6.2%	2,851,117	2,851,117	7.2%	
Tooele County	2,023,677	2,040,008	0.8%	2,161,638	2,161,638	6.0%	
Uintah County	2,604,954	2,529,062	-2.9%	2,446,525	2,446,525	-3.3%	
Utah County	19,683,574	20,506,649	4.2%	21,746,483	21,746,483	6.0%	
Wasatch County	947,279	1,031,531	8.9%	1,124,732	1,124,732	9.0%	
Washington County	5,910,982	6,292,393	6.5%	6,698,096	6,698,096	6.4%	
Wayne County	100,553	106,835	6.2%	110,965	110,965	3.9%	
Weber County	9,056,775	9,459,605	4.4%	9,930,013	9,930,013	5.0%	
Total County Option	118,020,598	122,432,279	3.7%	128,798,125	128,798,125	5.2%	

Botanical, Cultural, Recreational and Zoological Tax

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

Utah Code Ann. §59-12-709

FY2015 Revenues/\$34,097,604

The amounts collected as shown in the shaded box are accrued revenues for the botanical, cultural, recreational and zoological sales tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Botanical, Cultural and Zoological (Net Collected FY05 to FY15)	
2015	\$34,097,604
2014	\$32,550,438
2013	\$30,696,717
2012	\$28,834,681
2011	\$26,787,519
2010	\$25,850,763
2009	\$27,065,125
2008	\$31,520,286
2007	\$31,881,204
2006	\$26,242,424
2005	\$19,916,601

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013	FY2014
			To FY2014 <u>% Change</u>	To FY2015 <u>% Change</u>
Cache County	1,163,997	1,243,657	6.8%	1,298,607 4.4%
Helper ²		1,046	N.A.	15,843 1415.2%
Price	233,029	236,942	1.7%	259,256 9.4%
Bountiful	394,518	430,494	9.1%	459,154 6.7%
Centerville	307,764	327,467	6.4%	342,546 4.6%
Clearfield ³			N.A.	17,160 N.A.
North Salt Lake	288,389	314,124	8.9%	356,642 13.5%
Woods Cross	220,772	222,768	0.9%	255,963 14.9%
West Bountiful	184,254	212,319	15.2%	218,444 2.9%
Duchesne City	34,162	29,041	-15.0%	39,344 35.5%
Roosevelt	273,011	284,034	4.0%	272,098 -4.2%
Cedar City	437,374	478,764	9.5%	478,446 -0.1%
Brian Head	15,746	17,573	11.6%	21,803 24.1%
Salt Lake County	19,044,108	19,468,661	2.2%	20,514,681 5.4%
Blanding	34,258	33,298	-2.8%	32,863 -1.3%
Monticello	17,674	18,142	2.6%	19,486 7.4%
Centerfield ⁴	292	5,583	1812.7%	7,894 41.4%
Gunnison ¹	1,510	22,094	1363.0%	23,527 6.5%
Mayfield ⁴	121	1,087	799.0%	911 -16.2%
Aurora	6,579	6,425	-2.3%	7,375 14.8%
Redmond	4,689	4,978	6.2%	4,951 -0.6%
Richfield	184,525	213,655	15.8%	207,494 -2.9%
Salina	40,475	43,159	6.6%	48,036 11.3%
Summit County	1,264,237	1,359,517	7.5%	1,473,921 8.4%
Tooele City	357,596	347,253	-2.9%	360,845 3.9%
Uintah County	1,452,497	1,354,169	-6.8%	1,244,395 -8.1%
American Fork ³			N.A.	66,842 N.A.
Lindon ²		36,523	N.A.	467,213 1179.2%
Orem	1,693,442	1,806,364	6.7%	1,873,274 3.7%
Cedar Hills	38,065	41,222	8.3%	42,490 3.1%
Washington County ³			N.A.	217,387 N.A.
Weber County	2,889,473	3,056,470	5.8%	3,218,187 5.3%
Total Arts & Zoo	30,582,557	31,616,826	3.4%	33,867,078 7.1%

Note 1: Tax imposed effective April 1, 2013

Note 2: Tax imposed effective April 1, 2014

Note 3: Tax imposed effective April 1, 2015

Tourism, Recreation, Cultural And Convention Sales Tax

The tourism, recreation, cultural and convention 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 is replace a motor vehicle that is being repaired due to a repair or insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional 4 percent tax on these vehicles.
- 3) Room Rental - A tax of up to 0.50 of 1 percent (one-half of 1 percent) of the rent for every occupancy of a suite, room or rooms in motels or similar public accommodations. Only Salt Lake County imposes this tax.

Utah Code Ann. §59-12-601

FY2015 Revenues/\$61,871,642

Tourism Tax Collected

(Net FY03 to FY15)

2015	\$61,871,642
2014	\$58,305,231
2013	\$53,125,383
2012	\$50,134,347
2011	\$47,351,230
2010	\$45,258,481
2009	\$45,251,119
2008	\$48,002,666
2007	\$44,337,297
2006	\$45,401,207
2005	\$36,255,996
2004	\$34,037,735
2003	\$33,774,470

Motor Vehicle Leasing Tax

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013		FY2014	
			To FY2014	% Change	<u>FY2015</u>	To FY2015
Davis County	451,461	489,569	8.4%		525,688	7.4%
Duchesne County	302	55	-81.8%			-100.0%
Grand County	61,355	50,695	-17.4%		108,726	114.5%
Morgan County	8,981	9,868	9.9%		10,580	7.2%
Salt Lake County	10,411,942	11,499,371	10.4%		12,017,875	4.5%
Sevier County	20,429	22,260	9.0%		23,156	4.0%
Uintah County	15,225	15,408	1.2%		13,531	-12.2%
Utah County	791,825	871,386	10.0%		936,289	7.4%
Washington County	362,673	397,820	9.7%		433,359	8.9%
Weber County	334,794	368,977	10.2%		403,686	9.4%
Total Leasing	12,458,987	13,725,409	10.2%		14,472,889	5.4%

Room Rental Tax

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013		FY2014	
			To FY2014	% Change	<u>FY2015</u>	To FY2015
Salt Lake County	1,797,247	1,912,781	6.4%		2,091,917	9.4%
Total Tourism Transient	1,797,247	1,912,781	6.4%		2,091,917	9.4%

Restaurant Sales Tax

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u> To FY2014 <u>% Change</u>	<u>FY2015</u>	<u>FY2014</u> To FY2015 <u>% Change</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>% Change</u>	<u>FY2015</u>	<u>% Change</u>
Beaver County	89,622	96,131	7.3%	96,118	0.0%
Box Elder County	439,936	453,525	3.1%	503,079	10.9%
Cache County	1,105,093	1,190,226	7.7%	1,298,962	9.1%
Carbon County	219,566	221,800	1.0%	232,735	4.9%
Daggett County	15,668	18,775	19.8%	19,587	4.3%
Davis County	3,312,122	3,470,841	4.8%	3,811,118	9.8%
Duchesne County	157,760	205,542	30.3%	187,693	-8.7%
Emery County	46,492	46,275	-0.5%	56,336	21.7%
Garfield County	194,432	205,048	5.5%	235,089	14.7%
Grand County	390,121	429,284	10.0%	472,742	10.1%
Iron County	530,732	563,840	6.2%	638,073	13.2%
Juab County	97,305	98,474	1.2%	108,542	10.2%
Kane County	165,224	159,901	-3.2%	185,433	16.0%
Millard County [†]			N.A.	3,803	N.A.
Morgan County	42,344	40,995	-3.2%	45,240	10.4%
Rich County	35,567	39,227	10.3%	52,603	34.1%
Salt Lake County	17,871,048	18,971,523	6.2%	20,461,455	7.9%
San Juan County	81,119	79,761	-1.7%	112,838	41.5%
Sanpete County	117,992	126,025	6.8%	135,721	7.7%
Sevier County	213,548	232,800	9.0%	250,302	7.5%
Summit County	2,108,852	2,298,943	9.0%	2,460,132	7.0%
Tooele County	452,451	463,545	2.5%	501,667	8.2%
Uintah County	420,429	448,333	6.6%	474,536	5.8%
Utah County	5,386,843	5,803,202	7.7%	6,534,222	12.6%
Wasatch County	421,835	462,356	9.6%	490,276	6.0%
Washington County	2,128,563	2,259,611	6.2%	2,533,524	12.1%
Wayne County	48,680	49,436	1.6%	63,697	28.8%
Weber County	2,625,379	2,750,760	4.8%	2,987,654	8.6%
Total Restaurant	38,718,721	41,186,178	6.4%	44,953,177	9.1%

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

Statewide Motor Vehicle Rental Tax

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

Utah Code Ann. §59-12-1201

FY2015 Revenues/\$5,409,519

Statewide Motor Vehicle Rental Tax (Net FY98 to FY15)

2015 . . .	\$5,409,519	2005 . . .	\$3,320,001
2014 . . .	\$5,285,219	2004 . . .	\$2,852,060
2013 . . .	\$4,720,995	2003 . . .	\$3,149,264
2012 . . .	\$4,523,964	2002 . . .	\$3,510,375
2011 . . .	\$4,387,174	2001 . . .	\$3,743,275
2010 . . .	\$4,148,663	2000 . . .	\$3,562,155
2009 . . .	\$3,741,538	1999 . . .	\$3,165,196
2008 . . .	\$4,933,041	1998 . . .	\$3,142,573
2007 . . .	\$4,030,263		
2006 . . .	\$4,243,466		

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u> To FY2014 <u>% Change</u>	<u>FY2015</u>	<u>FY2014</u> To FY2015 <u>% Change</u>
	<u>FY 2013</u>	<u>FY 2014</u>	<u>% Change</u>	<u>FY2015</u>	<u>% Change</u>
Statewide Motor Vehicle Rental	4,659,266	5,114,717	9.8%	5,365,950	4.9%
Total MV Rental	4,659,266	5,114,717	9.8%	5,365,950	4.9%

Resort Communities Sales Tax

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

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

Utah Code Ann. §59-12-401

FY2015 Revenues/\$20,436,237

Resort Communities Tax Collected (Net FY89 to FY15)	
2015 . . . \$20,436,237	2001 . . . \$7,328,211
2014 . . . \$18,900,246	2000 . . . \$6,764,468
2013 . . . \$14,388,889	1999 . . . \$6,432,922
2012 . . . \$13,485,629	1998 . . . \$4,585,539
2011 . . . \$12,691,911	1997 . . . \$3,975,439
2010 . . . \$11,826,984	1996 . . . \$3,399,742
2009 . . . \$11,675,733	1995 . . . \$3,183,933
2008 . . . \$12,926,792	1994 . . . \$2,506,247
2007 . . . \$11,716,452	1993 . . . \$2,586,230
2006 . . . \$10,609,677	1992 . . . \$2,183,536
2005 . . . \$9,707,339	1991 . . . \$2,448,835
2004 . . . \$7,882,031	1990 . . . \$1,659,993
2003 . . . \$7,684,387	1989 . . . \$1,243,240
2002 . . . \$7324,859	

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Green River	341,397	362,561	6.2%	379,571 4.7%
Boulder	35,108	36,839	4.9%	38,375 4.2%
Bryce Canyon	321,794	342,284	6.4%	372,576 8.8%
Escalante ²		22,418	N.A.	89,311 298.4%
Panguitch	180,227	173,358	-3.8%	176,318 1.7%
Tropic	54,451	56,481	3.7%	69,968 23.9%
Moab	2,780,852	2,914,341	4.8%	3,323,764 14.0%
Brian Head	236,179	276,153	16.9%	341,060 23.5%
Kanab	565,403	567,941	0.4%	604,535 6.4%
Orderville	76,485	71,829	-6.1%	86,811 20.9%
Garden City	235,076	254,700	8.3%	280,394 10.1%
Alta	639,177	689,686	7.9%	725,227 5.2%
Monticello ¹	2	0	-91.9%	35 20535.3%
Park City	7,459,209	11,083,219	48.6%	12,092,565 9.1%
Independence	33,963	37,811	11.3%	37,614 -0.5%
Midway	378,299	404,751	7.0%	429,560 6.1%
Springdale	902,988	979,729	8.5%	1,200,722 22.6%
Total Resort	14,240,611	18,274,100	28.3%	20,248,407 10.8%

Note 1: Effective July 1, 2008, Monticello no longer imposed the Resort Communities tax.

Note 2: Tax imposed January 1, 2014

County Transient Room Sales Tax

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

Utah Code Ann. §59-12-301

FY2015 Revenues/\$47,587,384

County Transient Room Tax Collected

(Net FY03 to FY15)

2015	\$47,587,384	2008.	\$28,652,137
2014	\$43,211,743	2007	\$20,294,926
2013	\$39,226,854	2006	\$18,105,021
2012	\$34,937,494	2005	\$17,521,252
2012	\$26,893,159	2004	\$18,486,394
2010	\$24,007,496	2003	\$17,489,451
2009	\$24,445,300	2002	\$18,486,394

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013 To FY2014 % Change</u>	<u>FY2014 To FY2015 % Change</u>
Beaver County	206,729	212,049	2.6%	217,002 2.3%
Box Elder County	199,620	225,522	13.0%	240,420 6.6%
Cache County	412,189	424,226	2.9%	473,071 11.5%
Carbon County	243,330	265,440	9.1%	228,428 -13.9%
Daggett County	65,919	78,543	19.2%	79,042 0.6%
Davis County	1,033,439	1,187,005	14.9%	1,366,480 15.1%
Duchesne County	91,931	103,843	13.0%	103,932 0.1%
Emery County	309,251	316,917	2.5%	385,598 21.7%
Garfield County	1,199,912	1,351,962	12.7%	1,503,246 11.2%
Grand County	2,095,866	2,999,112	43.1%	3,571,789 19.1%
Iron County	954,067	939,013	-1.6%	1,086,494 15.7%
Juab County	77,255	78,763	2.0%	85,205 8.2%
Kane County	1,371,061	1,452,512	5.9%	1,796,176 23.7%
Millard County	115,074	118,364	2.9%	116,005 -2.0%
Morgan County	4,204	4,260	1.3%	6,098 43.2%
Piute County	18,968	23,516	24.0%	23,988 2.0%
Rich County	149,402	150,074	0.4%	178,032 18.6%
Salt Lake County	12,985,113	13,819,842	6.4%	15,114,103 9.4%
San Juan County	530,765	562,504	6.0%	648,632 15.3%
Sanpete County	90,263	90,261	0.0%	95,269 5.5%
Sevier County	424,783	438,787	3.3%	467,462 6.5%
Summit County	6,167,472	6,722,331	9.0%	7,357,092 9.4%
Tooele County	290,753	307,252	5.7%	350,048 13.9%
Uintah County	884,872	862,654	-2.5%	786,412 -8.8%
Utah County	2,219,316	2,414,635	8.8%	2,677,719 10.9%
Wasatch County	1,270,597	1,401,805	10.3%	1,423,479 1.5%
Washington County	4,015,746	4,557,105	13.5%	5,361,861 17.7%
Wayne County	233,055	243,120	4.3%	276,445 13.7%
Weber County	1,093,258	1,091,245	-0.2%	1,204,359 10.4%
Total County Transient	38,754,212	42,442,663	9.5%	47,223,886 11.3%

Municipality Transient Room Sales Tax

A city or town may impose a municipality transient room tax of up to 1 percent of the rents charged for any suite, room or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 days. An additional transient room tax of 0.5 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

Utah Code Ann. §59-12-352 to 59-12-353

FY2015 Revenues/\$8,718,456

Municipalities Transient Room Collected (Net FY09 to FY15)		
2015		\$8,718,456
2014		\$7,773,552
2013		\$7,017,949
2012		\$6,142,971
2011		\$2,235,428
2010		\$2,085,636
2009		\$1,956,472

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u>	<u>FY2015</u>	<u>FY2014</u>
			To FY2014		% Change
Milford	4,238	4,421	4.3%	3,542	-19.9%
Brigham	12,483	13,035	4.4%	16,442	26.1%
Perry	6,671	6,646	-0.4%	8,818	32.7%
Tremonton	24,059	27,430	14.0%	25,948	-5.4%
Logan	95,914	106,632	11.2%	130,461	22.3%
North Logan	31,653	28,947	-8.5%	19,920	-31.2%
Helper			N.A.	8	N.A.
Price	53,710	58,536	9.0%	48,652	-16.9%
Clearfield	5,032	6,430	27.8%	7,046	9.6%
Farmington	3,968	3,938	-0.7%	21,523	446.5%
Layton	150,410	177,133	17.8%	193,549	9.3%
North Salt Lake	24,592	27,585	12.2%	31,672	14.8%
Sunset	2,299	2,660	15.7%	3,503	31.7%
Woods Cross	36,781	37,553	2.1%	43,417	15.6%
West Bountiful	16,560	20,389	23.1%	16,685	-18.2%
Roosevelt	20,276	15,670	-22.7%	12,945	-17.4%
Green River	64,689	69,715	7.8%	84,821	21.7%
Escalante	14,595	16,292	11.6%	16,495	1.2%
Moab	709,249	787,416	11.0%	919,074	16.7%
Cedar City ¹	0	76,400	N.A.	200,462	162.4%
Brian Head ¹	0	26,024	N.A.	49,006	88.3%
Glendale	1,965	1,649	-16.1%	2,850	72.9%
Kanab	115,590	118,118	2.2%	140,742	19.2%
Delta	14,810	15,566	5.1%	15,115	-2.9%
Fillmore	19,658	20,654	5.1%	21,645	4.8%
Cottonwood Heights	20,271	25,689	26.7%	23,313	-9.3%
Draper	61,442	67,760	10.3%	72,601	7.1%
Holladay	39,363	61,885	57.2%	86,935	40.5%

(Continues on next page)

Municipality Transient Room Sales Tax

(Continued from previous page)

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY2013</u>	<u>To FY2014</u>	<u>FY2014</u>	<u>FY2015</u>	<u>To FY2015</u>
			<u>% Change</u>		<u>% Change</u>		
Midvale	101,289	117,961	16.5%		132,520	12.3%	
Murray	100,240	82,518	-17.7%		139,958	69.6%	
Salt Lake City	2,445,925	2,563,781	4.8%		2,780,144	8.4%	
Sandy	408,346	388,101	-5.0%		409,184	5.4%	
South Jordan ²	0	4,633	N.A.		68,434	1377.1%	
South Salt Lake	29,649	31,308	5.6%		35,441	13.2%	
West Jordan	26,675	29,199	9.5%		30,738	5.3%	
West Valley City	240,534	298,277	24.0%		320,499	7.5%	
Blanding	23,404	25,265	8.0%		27,523	8.9%	
Monticello	18,962	21,607	13.9%		27,096	25.4%	
Richfield	73,992	78,762	6.4%		79,462	0.9%	
Salina	14,276	14,207	-0.5%		16,717	17.7%	
Tooele	39,794	34,016	-14.5%		40,004	17.6%	
Naples	14,363	13,675	-4.8%		8,538	-37.6%	
Vernal	177,533	152,458	-14.1%		139,320	-8.6%	
Ballard	674	36,137	5263.2%		36,036	-0.3%	
Lehi	76,055	82,866	9.0%		126,285	52.4%	
Lindon	317	12	-96.3%		0	-100.0%	
Orem	109,185	121,500	11.3%		122,157	0.5%	
Payson	7,748	8,660	11.8%		8,661	0.0%	
Provo	333,219	363,346	9.0%		371,430	2.2%	
Springville	25,303	33,302	31.6%		48,653	46.1%	
Heber	23,696	35,416	49.5%		34,046	-3.9%	
Midway	58,483	66,499	13.7%		70,017	5.3%	
Hurricane	46,709	57,712	23.6%		69,526	20.5%	
Ivins	82,476	90,330	9.5%		101,363	12.2%	
LaVerkin	989	273	-72.4%		2,401	780.2%	
Rockville	1,920	1,486	-22.6%		1,346	-9.5%	
St George	473,532	525,430	11.0%		580,793	10.5%	
Santa Clara	1,203	709	-41.1%		3,690	420.6%	
Springdale	234,752	287,860	22.6%		358,483	24.5%	
Toquerville			N.A.		152	N.A.	
Virgin	10,033	9,727	-3.0%		12,306	26.5%	
Hanksville	4,465	5,323	19.2%		4,989	-6.3%	
Farr West			N.A.		7,727	N.A.	
Marriott-Slaterville	23,983	24,815	3.5%		29,737	19.8%	
Ogden	117,574	113,270	-3.7%		125,766	11.0%	
Riverdale	9,055	9,140	0.9%		9,590	4.9%	
Uintah	8,018	8,168	1.9%		9,321	14.1%	
West Haven	52,312	50,652	-3.2%		56,013	10.6%	
Total Municipality Transient	6,966,962	7,612,572	9.3%		8,663,255	13.8%	

Note 1: Tax imposed October 1, 2013

Note 2: Tax imposed April 1, 2014

Rural Hospital Sales Tax

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

Utah Code Ann. §59-12-352 to 59-12-810

FY2015 Revenues/3,177,859

Resort Communities Tax Collected (Net FY99 to FY15)					
2015	\$3,177,859	2006	\$6,443,531		
2014	\$3,101,405	2005	\$5,060,736		
2013	\$2,951,635	2004	\$4,172,178		
2012	\$2,827,025	2003	\$3,848,322		
2011	\$2,404,742	2002	\$3,950,749		
2010	\$5,670,159	2001	\$4,084,883		
2009	\$8,350,545	2000	\$1,503,135		
2008	\$8,758,427	1999	\$1,220,444		
2007	\$7,874,753				

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013		FY2014	
			To FY2014	% Change	<u>FY2015</u>	To FY2015
Beaver City	420,561	508,254	20.9%		443,980	-12.6%
Daggett County	140,548	165,078	17.5%		148,640	-10.0%
Garfield County	952,961	1,009,589	5.9%		1,094,392	8.4%
Kane County	1,385,893	1,360,325	-1.8%		1,515,182	11.4%
Uintah County ¹	13,285	1,225	-90.8%		7,686	527.6%
Total Hospital	2,913,248	3,044,471	4.5%		3,209,880	5.4%

Note I: Effective April 1, 2010, Uintah County repealed the Rural Hospital tax.

Other Local Sales Tax Options

Fixed Guideway Sales Tax

<u>Community</u>	<u>FY 2013</u>	<u>FY 2014</u>	FY2013		FY2014	
			To FY2014	% Change	<u>FY2015</u>	To FY2015
Utah County	16,430,924	17,036,496	3.7%		18,086,834	6.2%
Total Fixed Guideway	16,430,924	17,036,496	3.7%		18,086,834	6.2%

County of 2nd Class Airport, Highway and Transit

Utah County	14,870,137	15,420,582	3.7%	16,387,605	6.3%
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Supplemental State Sales and Use Tax

Davis County	1,730,547	1,849,812	6.9%	2,006,255	8.5%
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City or Town Option Sales Tax

South Salt Lake	2,378,829	2,542,564	6.9%	2,801,890	10.2%
Riverdale	1,208,908	1,262,032	4.4%	1,293,025	2.5%
Total City or Town Option	3,587,737	3,804,596	6.0%	4,094,915	7.6%

Taxable Purchases by Industry

<u>Industry (NAICS)</u>	<u>CY 2011</u>	<u>CY 2012</u>	<u>CY 2013</u>	<u>CY 2014</u>	<u>% Change</u>
General					
Agriculture, Forestry, Fishing and Hunting (110000-119999)	13,805,230	13,880,138	15,083,094	16,721,098	10.86%
Mining, Quarrying, Oil and Utilities(220000-229999)	848,054,365	961,569,888	850,275,397	842,836,844	-0.87%
Construction(230000-239999)	2,122,788,509	2,104,375,650	2,308,564,867	2,315,267,455	0.29%
Manufacturing(310000-339999)	652,165,492	749,571,669	686,115,509	718,876,957	4.77%
	2,215,068,592	2,283,863,297	2,251,708,268	2,439,018,915	8.32%
Wholesale					
Trade /Durable Goods (423000-423999)	3,183,937,751	3,811,581,335	3,551,505,925	3,727,662,512	4.96%
Trade/Non-durable Goods (424000-424999)	781,413,273	787,223,579	797,937,720	785,220,904	-1.59%
Electronic Markets (425000-425999)	95,757,254	48,734,180	48,201,786	51,478,181	6.80%
Retail					
Miscelleaneous Retail Trade	1,434,934,815	1,561,006,798	1,563,598,584	1,655,380,208	5.87%
Motor Vehicle and Parts Dealers (441000-	3,996,761,691	4,524,746,090	5,132,392,139	5,486,218,826	6.89%
Furniture and Home Furnishing Stores	719,508,413	737,388,050	776,897,197	846,750,260	8.99%
Electronics and Appliance Stores (443000-	840,241,057	877,062,067	827,603,699	837,680,738	1.22%
Building and Garden (444000-444999)	1,794,660,277	2,013,274,800	2,254,519,276	2,454,881,646	8.89%
Food and Beverage Stores (445000-445999)	3,509,311,156	3,641,604,106	3,840,811,106	4,030,052,165	4.93%
Health and Personal Care Stores (446000-	376,842,516	423,896,443	448,176,447	483,019,702	7.77%
Gasoline Stations(447000-447999)	896,176,234	946,486,657	955,413,545	1,000,861,630	4.76%
Clothing and Accessories (448000-448999)	1,386,246,746	1,558,423,746	1,628,837,721	1,673,184,535	2.72%
Sporting Goods, Hobby, Music	858,275,060	925,469,701	989,915,606	994,815,438	0.49%
General Merchandise Stores (452000-452999)	5,547,766,346	5,819,518,504	5,999,161,029	6,157,381,674	2.64%
Non-Store Retailers (454000-454999)	440,047,679	483,326,935	526,269,814	572,470,470	8.78%
Transportation/Warehousing					
Transportation/Warehousing (480000-499999)	273,272,590	123,694,723	151,581,958	116,776,480	-22.96%
Finance and Real Estate					
Information (510000-519999)	2,155,114,941	2,411,424,376	2,300,886,585	2,448,816,576	6.43%
Finance and Insurance (520000-529999)	224,955,457	215,166,370	217,020,567	227,667,714	4.91%
Real Estate, Rental and Leasng(530000-539999)	1,113,509,210	1,112,697,353	1,161,970,726	1,214,273,437	4.50%
Services					
Professional Scientific and Management of Companies (550000-559999)	450,563,761	545,556,024	627,290,714	669,329,653	6.70%
Waste Management(560000-569999)	6,043,395	14,439,249	23,532,569	15,989,694	-32.05%
Educational Services (610000-619999)	186,043,315	198,429,387	184,343,956	197,151,444	6.95%
Health Care and Social Assistance(620000-	192,210,839	170,087,785	155,046,990	146,030,699	-5.82%
Arts, Entertainment and Recreation (710000-	106,456,297	111,636,935	111,718,497	114,300,904	2.31%
Accomodation (721000-721999)	449,670,605	498,558,353	534,881,666	620,113,065	15.93%
Food Services and Drinking Places (722000-	1,160,845,531	1,248,313,080	1,322,791,104	1,405,650,827	6.26%
Other Services (810000-819999)	3,289,213,933	3,510,472,916	3,717,654,478	4,008,993,555	7.84%
	1,218,981,007	1,297,501,190	1,342,745,602	1,418,276,453	5.63%
Miscelleaneous					
Public Administration (920000-929999)	231,676,966	245,093,220	250,211,721	262,249,694	4.81%
Private Motor Vehicle Sales	811,443,279	839,156,626	905,017,447	968,053,872	6.97%
Special Event Sales	72,510,956	75,040,522	88,520,310	100,527,486	13.56%
Occasional/Non-Classifiable	168,429,298	396,208,004	573,432,381	785,349,059	36.96%
Prior Period Payments and Refunds	272,322,909	244,700,184	282,409,506	\$-100,168,176	-135.47%
TOTAL	44,097,026,745	47,531,179,930	49,404,045,506	51,709,162,594	4.67%

Taxable Purchases by Select Cities

City	CY 2011	CY 2012	CY 2013	CY 2014	% Change
American Fork	663,326,769	736,774,186	782,275,017	829,133,509	5.99%
Beaver City	45,974,977	50,364,081	59,389,637	54,082,126	-8.94%
Blanding	38,146,671	39,818,919	42,485,535	41,658,688	-1.95%
Bountiful	448,125,517	461,055,612	505,185,459	527,955,304	4.51%
Brigham	186,422,533	197,632,536	198,921,844	218,526,520	9.86%
Cedar City	496,640,932	519,095,805	556,953,022	573,247,875	2.93%
Centerville	349,050,050	375,074,418	388,699,152	400,967,898	3.16%
Clearfield	211,272,871	204,136,009	206,516,188	223,976,505	8.45%
Heights	406,410,813	433,110,483	474,515,318	467,695,844	-1.44%
Delta	78,069,993	68,539,520	79,560,172	81,594,271	2.56%
Draper	776,831,978	860,045,484	964,732,945	1,123,819,327	16.49%
Farmington	160,063,322	196,298,262	238,418,623	299,275,281	25.53%
Heber	176,408,485	202,237,447	228,383,827	264,658,156	15.88%
Holladay	186,543,724	193,397,282	202,420,167	223,239,995	10.29%
Hurricane	163,902,375	184,768,096	211,751,377	217,863,195	2.89%
Kanab	69,124,399	67,658,945	70,479,974	74,772,099	6.09%
Kaysville	181,316,886	195,696,885	212,371,407	221,056,615	4.09%
Layton	1,166,882,247	1,233,537,229	1,282,942,430	1,335,994,038	4.14%
Lehi	539,917,411	672,811,519	692,041,694	787,622,912	13.81%
Lindon	390,477,510	415,020,138	465,374,621	489,198,631	5.12%
Logan	829,715,147	864,654,053	913,416,945	967,576,081	5.93%
Midvale	570,379,373	611,951,093	678,977,139	695,597,515	2.45%
Moab	204,561,579	216,634,673	224,582,820	250,562,830	11.57%
Monticello	23,354,995	22,198,573	22,964,232	23,557,056	2.58%
Morgan City	40,413,058	45,017,454	47,911,917	54,730,687	14.23%
Murray	1,649,736,688	1,791,828,003	1,846,357,391	1,949,419,246	5.58%
Nephi	59,274,129	70,244,312	62,868,041	65,566,973	4.29%
North Salt Lake	253,364,634	286,129,345	328,303,124	363,932,185	10.85%
Ogden	1,292,300,711	1,371,148,283	1,429,443,153	1,495,305,081	4.61%
Orem	1,857,063,330	1,966,232,793	2,076,097,605	2,146,605,910	3.40%
Park City	675,962,024	680,070,324	689,918,034	746,910,145	8.26%
Payson	207,693,857	218,201,260	218,130,304	227,733,258	4.40%
Pleasant Grove	218,956,833	203,705,317	218,532,660	252,661,934	15.62%
Price	300,631,633	284,893,067	279,525,192	303,393,343	8.54%
Provo	1,154,862,004	1,215,514,099	1,242,263,738	1,296,485,237	4.36%

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Taxable Purchases by Select Cities

- Continues from previous page -

<u>City</u>	<u>CY 2011</u>	<u>CY 2012</u>	<u>CY 2013</u>	<u>CY 2014</u>	<u>% Change</u>
Richfield	216,158,902	219,766,339	246,275,023	247,104,743	0.34%
Riverdale	630,887,357	674,205,134	710,215,898	727,004,009	2.36%
Riverton	331,874,506	352,359,554	368,268,721	395,577,613	7.42%
Roosevelt	229,200,612	300,645,263	312,760,128	326,642,831	4.44%
Roy	234,560,291	243,420,874	258,828,740	269,242,333	4.02%
Salt Lake City (Unincorporated)	6,016,884,928 1,854,153,543	6,547,468,812 2,129,730,930	6,722,891,947 1,925,612,224	6,960,089,276 1,989,970,766	3.53% 3.34%
Sandy	1,912,403,408	2,176,078,507	2,273,927,199	2,289,394,068	0.68%
South Jordan	1,010,311,559	1,077,117,958	1,086,927,906	1,065,444,589	-1.98%
South Ogden	253,982,537	277,286,604	305,244,061	328,350,502	7.57%
South Salt Lake	1,183,346,824	1,246,932,888	1,290,468,867	1,408,932,036	9.18%
Spanish Fork	286,755,325	324,401,541	400,990,747	440,137,296	9.76%
Springdale	49,981,127	57,554,964	64,691,574	76,109,062	17.65%
Springville	301,890,797	310,309,810	337,181,295	395,776,081	17.38%
St George	1,464,552,421	1,608,772,343	1,782,286,340	1,904,035,126	6.83%
Taylorsville	507,309,109	527,247,532	522,753,515	520,195,593	-0.49%
Tooele City	374,501,952	430,267,758	420,054,795	429,049,512	2.14%
Tremonton	116,418,587	112,179,187	131,746,206	135,373,709	2.75%
Vernal	620,320,538	711,360,716	668,922,687	691,753,307	3.41%
West Bountiful	252,410,219	249,476,863	279,882,822	292,728,484	4.59%
West Jordan	1,229,449,515	1,290,513,275	1,357,036,538	1,415,668,971	4.32%
West Valley City	1,848,765,580	1,947,469,489	2,041,071,141	2,190,871,707	7.34%
Woods Cross	223,986,057	225,079,543	227,650,198	254,449,573	11.77%

Taxable Purchases by Counties

<u>County</u>	<u>CY 2011</u>	<u>CY 2012</u>	<u>CY 2013</u>	<u>CY 2014</u>	<u>% Change</u>
Beaver	\$106,116,859.00	\$83,155,277.00	\$108,762,200.00	\$105,333,033.00	-3.15%
Box Elder	\$585,740,435.00	\$525,984,628.00	\$565,482,267.00	\$565,787,560.00	0.05%
Cache	\$1,335,678,258.00	\$1,370,398,699.00	\$1,446,517,620.00	\$1,514,747,630.00	4.72%
Carbon	\$464,347,463.00	\$419,959,566.00	\$403,614,170.00	\$425,133,011.00	5.33%
Daggett	\$13,207,605.00	\$15,390,662.00	\$18,710,296.00	\$16,446,258.00	-12.10%
Davis	\$3,784,536,059.00	\$4,001,709,854.00	\$4,268,195,167.00	\$4,550,828,027.00	6.62%
Duchesne	\$626,931,051.00	\$830,252,934.00	\$876,614,645.00	\$895,537,223.00	2.16%
Emery	\$178,413,145.00	\$141,948,911.00	\$127,727,564.00	\$139,401,187.00	9.14%
Garfield	\$84,808,885.00	\$121,978,973.00	\$111,093,691.00	\$120,704,435.00	8.65%
Grand	\$279,397,816.00	\$310,201,592.00	\$336,290,362.00	\$390,269,774.00	16.05%
Iron	\$568,754,868.00	\$593,515,715.00	\$642,548,128.00	\$656,571,519.00	2.18%
Juab	\$100,396,779.00	\$111,083,131.00	\$89,241,362.00	\$96,864,627.00	8.54%
Kane	\$147,985,009.00	\$152,390,137.00	\$157,304,448.00	\$164,657,451.00	4.67%
Millard	\$168,844,064.00	\$159,462,930.00	\$179,757,203.00	\$193,271,119.00	7.52%
Morgan	\$75,893,699.00	\$72,901,000.00	\$75,618,370.00	\$93,314,785.00	23.40%
Piute	\$8,264,840.00	\$8,312,934.00	\$8,239,753.00	\$9,987,638.00	21.21%
Rich	\$103,030,621.00	\$26,768,511.00	\$29,660,940.00	\$19,625,846.00	-33.83%
Salt Lake	\$19,672,227,812.00	\$21,387,821,486.00	\$21,986,132,639.00	\$22,940,972,955.00	4.34%
San Juan	\$205,525,096.00	\$205,127,605.00	\$212,077,727.00	\$184,644,166.00	-12.94%
Sanpete	\$195,911,649.00	\$209,279,632.00	\$210,988,494.00	\$228,738,493.00	8.41%
Sevier	\$316,702,718.00	\$323,218,205.00	\$347,165,433.00	\$376,419,822.00	8.43%
Summit	\$1,324,335,638.00	\$1,360,924,736.00	\$1,469,760,153.00	\$1,570,919,880.00	6.88%
Tooele	\$600,905,861.00	\$656,289,360.00	\$618,948,038.00	\$633,731,346.00	2.39%
Uintah	\$1,353,826,429.00	\$1,649,607,884.00	\$1,453,708,803.00	\$1,470,012,013.00	1.12%
Utah	\$6,264,355,589.00	\$6,886,069,801.00	\$7,186,924,961.00	\$7,555,120,301.00	5.12%
Wasatch	\$296,178,536.00	\$336,475,382.00	\$386,246,848.00	\$429,459,722.00	11.19%
Washington	\$2,121,535,254.00	\$2,306,416,344.00	\$2,555,201,075.00	\$2,733,717,746.00	6.99%
Wayne	\$33,812,625.00	\$34,559,927.00	\$39,365,960.00	\$39,518,587.00	0.39%
Weber	\$3,166,458,730.00	\$3,341,960,242.00	\$3,527,342,925.00	\$3,719,454,179.00	5.45%
Out of State	\$-87,096,648	\$-111,986,128	\$-35,195,736	\$-132,027,739	275.12%
Total	\$44,097,026,745.00	\$47,531,179,930.00	\$49,404,045,506.00	\$51,709,162,594.00	4.67%

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are sales tax exemptions by category and include the estimated state sales tax amounts for fiscal year 2015. These estimates are based on the best information available, however, in some cases, data is limited or unavailable. See Utah Code Ann. §59-12-104

A. ECONOMIC DEVELOPMENT	<u>Estimated Amount</u>	A. ECONOMIC DEVELOPMENT	<u>Estimated Amount</u>
1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities	\$121,000,000	20. Telecommunications service provider purchase of telecommunications service	n/a*
2. Airline food	\$298,000	21. In-flight sales of tangible personal property or product transferred electronically.	<\$6,000
3. Airline parts and equipment sold by an aircraft manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	\$626,000	22. Web Search Portal	\$80,000
4. Aerospace tools	\$991,000	23. Machinery and equipment with economic life of 3 or more years for NAICS 713 if used by a person who pays admissions or user fees	\$165,000
5. Motion picture rentals and radio broadcast tapes	\$58,000	24. Database access	\$461,000
6. Machinery and equipment purchases used by non-live motion picture and television programs, music videos, commercials or documentaries	\$215,000	25. Electronic financial payment services	\$46,000
7. Tangible personal property or products primarily used in farming, including repair of off-road agricultural machinery	\$43,000,000	26. Sales of a fuel cell	\$36,000
8. Sales of hay	\$10,300,000	27. Construction materials for life sciences R & D facility	\$174,000
9. Sales of aircraft manufactured in the state if title passes in Utah.	n/a *	28. Machinery & equipment with greater than 3-year life used in qualified research	\$4,800,000
10. Electricity sales to ski resorts for all lifts	\$130,000	29. Sales or leases of molten magnesium	\$600,000
11. Ski resort equipment	\$386,000	B. ECONOMIC EFFICIENCY	
12. Steel mill nondurable equipment	\$297,000	1. Motor and special fuels	\$180,000,000
13. Semiconductor materials including TPP used in research and development	<\$7,000,000	2. Aviation fuel	\$29,000,000
14. Renewable energy production facilities	n/a*	3. Vending machine sales < \$1 of food or beverages	\$1,993,000
15. Waste energy production facilities	n/a*	4. Coin-operated Laundromats (unassisted transactions only)	\$796,000
16. Biomass energy production facilities	n/a*	5. Coin-operated car washing (unassisted transactions only)	\$821,000
17. Media (film, TV, video) machinery and equipment	\$303,000	6. Nonresident vehicles	\$2,480,000
18. Purchases of tangible personal property used in coal-to-liquids, oil shale, and tar sands technology research and development (July 1, 2006 to June 30, 2016)	<\$500,000	7. Nonresident boats	\$109,000
19. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year.	\$7,877,000	8. Occasional sales	\$9,300,000
		9. Tangible personal property trades	\$2,700,000
		10. Sales of farm produce sold during the harvest season by the producer	\$2,169,000
		11. Containers, labels, casings	\$16,897,000

(Continued on next page)

B. ECONOMIC EFFICIENCY (Continued)	Estimated Amount	D. SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER	Estimated Amount
12. Property stored in the state for resale	n/a*	1. Food stamps	\$5,550,000
13. Property brought in by a nonresident for use	n/a*	2. WIC program food purchases	\$486,000
14. Property purchased for resale or as an ingredient or component part of manufactured products	\$30,756,000	3. Meals served by schools, churches	\$815,000
15. Property upon which sales tax was paid to another state	n/a*	4. Meals served by nursing homes & hosp.	\$614,000
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$8,729,000	5. Pollution control equipment, including consumables	\$7,700,000
17. Personal property shipped out of state and incorporated into real property	\$298,000	6. Prescription drugs	\$64,529,000
18. Short-term lodging consumables	\$1,870,000	7. Oxygen and stoma supplies	\$123,000
19. Coin-operated amusement devices	\$1,255,000	8. Religious or charitable sales >\$1,000 (refunded amounts only)	\$3,400,000
20. 45% of new and 100% of used manufactured homes	\$1,193,000	9. Religious or charitable purchases <\$1,000 (refunded amounts only)	\$600,000
21. Sales of natural gas, electricity, coal, fuel oil for industrial use	\$26,954,000	10. Newspaper sales or subscriptions	\$2,386,000
22. Railroad diesel fuel	\$1,300,000	11. Sales or leases to authorized carriers	\$1,397,000
23. Pawnbroker repurchases or redemptions	\$2,098,000	12. School and fund-raising sales	\$148,000
24. Sales of property used in conducting business, if that property was purchased outside of the state, first used outside the state, and brought into the state.	n/a*	13. Home medical equipment and prosthetic devices prescribed or purchased by a medical facility	\$742,000
25. Sales of tangible personal property for maintenance, repair or overhaul of aircraft not registered in Utah	\$248,000	14. Sales by area aging services	<\$1,000
26. Sales of tangible personal property used in the preparation of food if seller and purchaser are the same	\$10,000	15. Wind, geothermal, solar energy sales	n/a*
C. GOVERNMENTAL		16. Vehicle leases for temporary sporting events	n/a*
1. State government purchases	\$23,000,000	17. Water in a pipe, conduit, ditch or reservoir	n/a*
2. Local government purchases	\$21,500,000	18. Currency or coinage which is legal tender in the U.S.	n/a*
3. Admissions to college athletic events	\$2,129,000	19. Gold, silver, platinum ingots, bars medallions not legal tender with a gold, silver or platinum content of 50 percent or more	n/a*
4. Sales by state & local photocopies or copies of records	\$23,000	20. Amounts paid on sale-leaseback transaction	n/a*
5. Sales by the Heber Creeper Railroad	\$6,000	21. Prescribed prosthetic devices	\$4,000,000
6. Sales of construction material for Salt Lake International Airport.	n/a*	22. Prescribed mobility enhancing equipment	\$472,000
7. Sales to a public transit district	n/a*	23. Direct mail electronic databases	\$1,400,000
8. Textbooks for higher education	\$109,000	24. Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$9,000
9. Sales of goods at a National Guard Morale, Welfare and Recreation facility	\$20,000	25. Property temporarily brought into the state by an out-of-state business for disaster-related work	n/a*

 *n/a (not available) These are exemptions with little or no reliable data available upon which to base an estimate. Data on sales tax exemptions are typically not available through internal Tax Commission sources as taxpayers are not required to report exempt amounts. Consequently, most exemption estimates are either based on a time adjusted fiscal note or estimated using publicly available, outside, data sources. Exemption amounts listed as "n/a" often have outdated fiscal notes. Additionally, these exemptions may not have reliable outside data upon which to base an estimate. Each year, the report on sales tax exemptions is updated by looking for currently available data upon which to base estimates. Estimates listed as "n/a" may change from year to year as new data is found or data used in past estimates becomes outdated.

Property Tax

In Utah, property taxes are levied 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 communications that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

Real and Personal Property Taxes

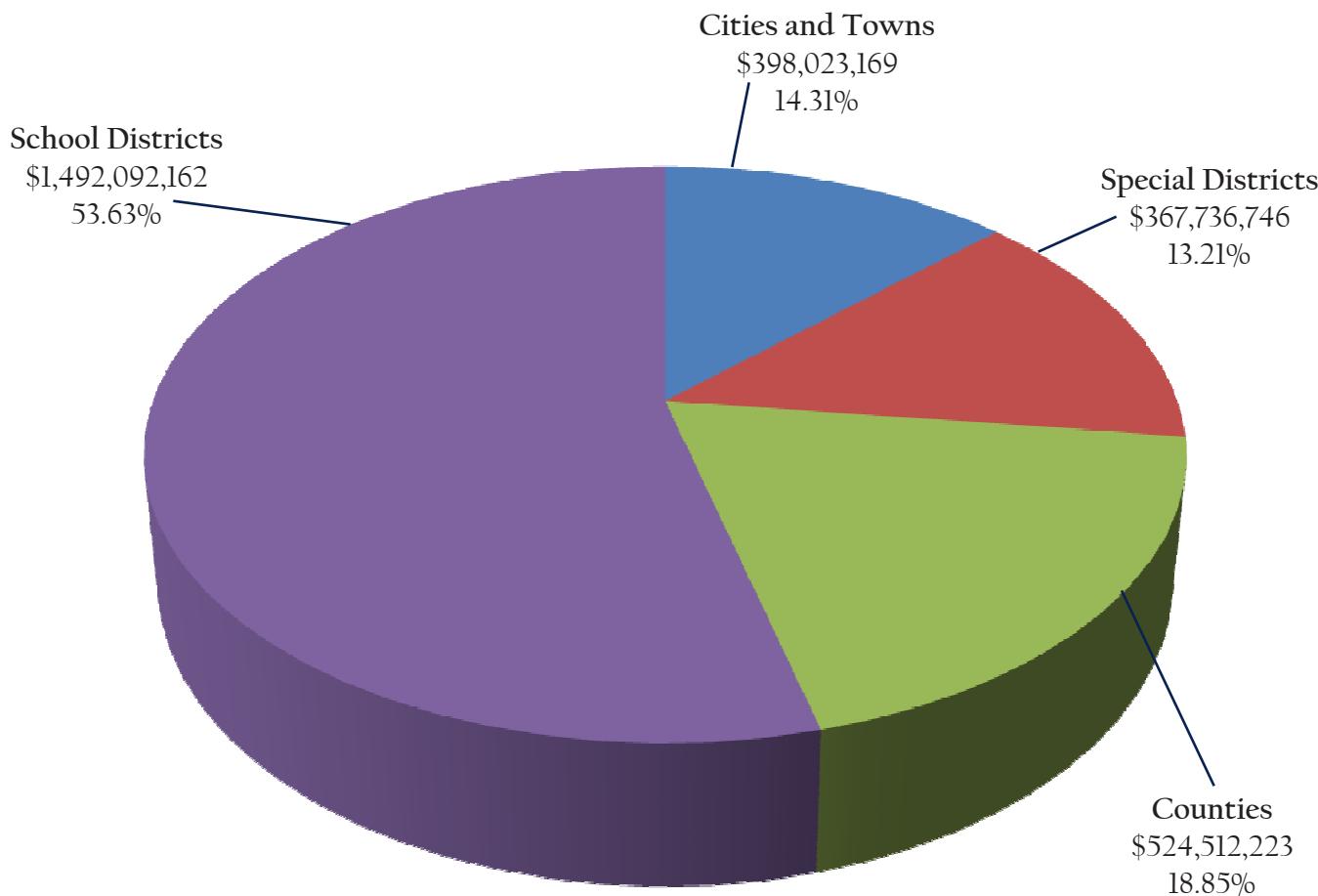
Property tax rates are set by local entities,

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

Motor Vehicle Fees

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

Distribution of 2014 Property Taxes Charged



Property Tax Values and Rates

With the exception of state-assessed properties, county assessors value all taxable real property, personal property and motor vehicles which collectively are referred to as "locally assessed" property. The Property Tax Division of the State Tax Commission values utilities, mines and railroads, which are referred to as "centrally 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 charge a fee-in-lieu of property taxes.

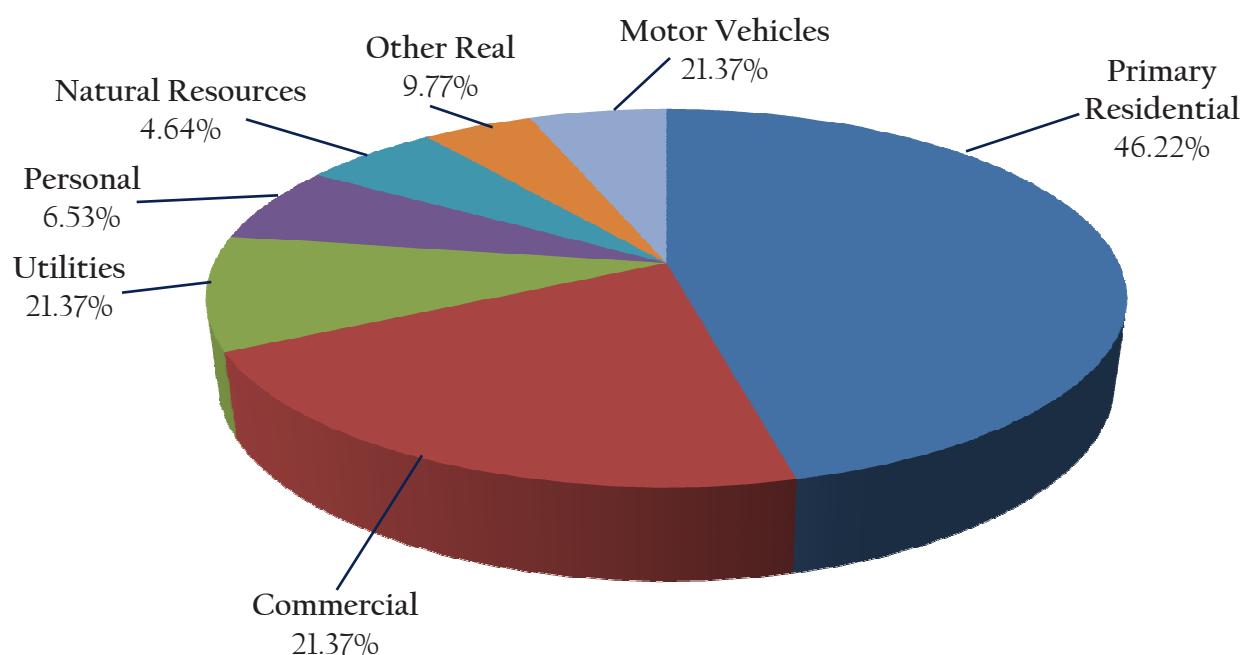
State Valuations by Class of Property

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates Actual	Tax Rates Effective
Primary Residential	\$100,314,388,830	\$182,389,797,873	\$1,305,225,398	1.36%	0.75
Commercial	\$45,291,255,407	\$4,291,255,407	\$630,603,294	1.39%	1.39%
Other Real*	\$26,429,412,387	\$26,429,412,387	\$288,160,158	1.09%	1.09%
Personal	\$13,369,669,296	\$13,369,669,296	\$192,782,286	1.44%	1.44%
Motor Vehicles	\$11,234,292,957	\$11,234,292,957	\$168,514,393	1.50%	1.50%
Natural Resources**	\$11,342,80,060	\$11,342,80,060	\$136,915,161	1.21%	1.21%
Utilities	\$13,667,974,990	\$13,667,974,990	\$170,064,326	1.24%	1.24%
Statewide	\$221,649,800,927	\$303,725,209,970	\$2,950,878,693	1.33%	0.97

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

** Natural Resources and Utilities taxable values are for the 2013 assessment year with rail car values removed and adjusted for resolved appeals.

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



Property Taxes Charged

By Entity Group

<u>County</u>	<u>General County</u>	<u>%</u>	<u>Public Schools</u>	<u>%</u>	<u>Cities and Towns</u>	<u>%</u>	<u>Special Districts</u>	<u>%</u>	<u>Total Taxes Charged</u>
Beaver	2,170,465	19	7,541,898	67	322,413	3	1,200,539	11	11,235,315
Box Elder	10,230,720	20	34,157,845	66	5,168,794	10	2,422,351	5	51,979,710
Cache	14,204,464	20	47,987,734	67	9,370,849	13	505,700	1	72,068,747
Carbon	6,206,195	27	13,817,282	59	1,746,503	7	1,574,868	7	23,344,848
Daggett	1,215,551	48	1,182,044	47	76,073	3	52,417	2	2,526,085
 Davis	 39,199,895	 16	 149,474,220	 61	 27,995,681	 11	 29,759,008	 12	 246,428,804
Duchesne	9,297,482	26	23,321,087	64	1,019,096	3	2,791,617	8	36,429,282
Emery	9,324,393	37	11,520,210	46	528,385	2	3,891,777	15	25,264,765
Garfield	968,500	18	3,913,898	72	324,510	6	246,085	5	5,452,993
Grand	4,291,018	28	9,439,100	62	132,217	1	1,379,798	9	15,242,133
 Iron	 6,723,928	 18	 22,024,472	 58	 7,279,411	 19	 1,709,843	 5	 37,737,654
Juab	2,495,052	23	6,793,900	62	475,580	4	1,148,992	11	10,883,524
Kane	5,116,870	40	6,266,597	49	707,121	5	771,530	6	12,862,118
Millard	7,694,598	35	12,558,435	57	541,140	2	1,3313,825	6	22,125,998
Morgan	2,676,984	26	6,879,861	67	340,035	3	384,440	4	10,281,320
 Piute	 410,780	 33	 687,016	 55	 129,720	 10	 22,213	 2	 1,249,729
Rich	1,539,452	25	3,913,160	64	224,383	4	477,320	8	6,154,315
Salt Lake	240,004,957	20	527,527,981	44	215,966,096	18	215,953,156	18	1,199,452,190
San Juan	3,670,118	28	7,445,346	57	453,926	3	1,458,469	11	13,027,859
Sanpete	3,244,535	21	9,755,113	63	1,451,988	9	938,611	6	15,390,247
 Sevier	 4,323,270	 27	 10,038,072	 64	 1,365,462	 9	 -	 0	 15,726,804
Summit	15,219,814	12	69,398,830	54	15,506,250	12	28,414,555	22	128,539,449
Tooele	7,935,562	15	36,289,026	68	4,603,009	9	4,333,069	8	53,160,666
Uintah	17,293,952	29	35,649,585	59	745,950	1	6,606,467	11	60,295,954
Utah	33,329,444	10	233,400,375	68	57,556,307	17	17,698,553	5	341,984,679
 Wasatch	 9,425,660	 21	 28,221,714	 63	 2,687,212	 6	 4,582,606	 10	 44,917,192
Washington	21,345,095	16	83,528,928	62	18,673,608	14	11,455,251	8	135,002,882
Wayne	507,331	33	1,004,051	65	23,372	2	8,262	1	1,543,016
Weber	44,446,138	24	88,384,382	49	22,608,078	12	26,617,424	15	182,056,022
Totals	524,512,223	19	1,492,092,162	54	398,023,169	14	367,736,746	13	2,782,364,300

*Percentages derived from tax rate certification records.

Property Taxes Charged by Class

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

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

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

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

1) the value that is placed on the property for taxing purposes, and

2) the combined tax rates that are charged by the various units of local governments empowered to levy the tax.

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

(This information was obtained from "State and Local Government in Utah," published by the Utah Foundation, 1992)

==== Locally Assessed ===

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	Total <u>Locally Assessed</u>
Beaver	3,778,123	640,189	4,418,312
Box Elder	30,215,070	8,709,114	38,924,184
Cache	63,456,239	5,330,725	68,786,964
Carbon	11,747,780	1,465,671	13,213,451
Daggett	1,387,768	19,759	1,407,527
Davis	214,862,503	24,662,743	239,525,246
Duchesne	14,370,432	2,538,878	16,909,310
Emery	4,018,290	396,843	4,415,133
Garfield	4,662,182	112,571	4,774,753
Grand	10,348,319	479,269	10,927,588
Iron	30,774,689	2,130,801	32,905,490
Juab	5,071,534	503,489	5,575,023
Kane	11,822,796	266,998	12,089,794
Millard	5,976,499	501,276	6,477,775
Morgan	7,821,204	644,975	8,466,179
Piute	985,764	10,557	996,321
Rich	4,966,776	29,084	4,945,860
Salt Lake	1,014,358,280	90,258,373	1,104,616,653
San Juan	4,878,624	322,289	5,200,913
Sanpete	14,065,711	46,983	14,535,694
Sevier	9,765,747	567,928	10,333,675
Summit	122,535	1,862,790	124,398,764
Tooele	37,912,746	6,736,686	44,649,432
Uintah	18,781,124	3,166,951	21,948,075
Utah	3076,021,449	18,913,193	324,934,642
Wasatch	43,407,877	670,434	44,078,311
Washington	125,407,984	4,969,983	130,377,967
Wayne	1,446,062	35,982	1,482,044
Weber	157,754,981	16,264,752	174,019,733
STATEWIDE	2,282,602,527	192,782,286	2,475,384,813

- Continues on next page -

Property Taxes Charged by Class

==== Centrally Assessed ===

<u>Utilities</u>	<u>Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Locally and Centrally Assessed</u>	<u>Motor Vehicle</u>	<u>Total Locally and Centrally Assessed Plus Fee in Lieu</u>
6,270,430	546,573	6,817,003	11,235,315	440,177	11,675,492
11,318,076	1,737,450	13,055,526	51,979,710	3,008,342	54,988,052
3,155,312	126,471	3,281,783	72,068,747	5,308,434	77,377,181
2,988,967	7,142,430	10,131,397	23,344,848	1,564,475	24,909,323
1,008,038	110,520	1,118,558	2,526,085	167,169	2,693,254
6,439,562	463,996	6,903,558	246,428,804	17,717,315	264,146,119
1,545,325	17,974,647	19,519,972	36,429,282	2,576,406	39,005,688
19,045,368	1,804,264	20,849,632	25,264,765	808,073	26,072,838
326,517	351,723	678,240	5,452,993	365,165	5,818,158
1,768,222	2,546,323	4,314,545	15,242,133	739,629	15,981,762
4,028,424	803,740	4,832,164	37,737,564	2,298,781	40,036,435
5,021,287	287,214	5,308,501	10,883,524	720,006	11,603,530
353,362	418,962	772,324	12,862,118	895,273	13,757,391
13,143,151	2,505,072	15,648,223	22,125,998	880,681	23,006,679
1,730,298	84,843	1,815,141	10,281,320	641,636	10,922,956
212,566	40,842	253,408	1,249,729	110,929	1,360,658
1,154,022	4,433	1,158,455	6,154,315	202,975	6,357,290
48,517,839	46,317,698	94,835,537	1,199,452,190	64,705,147	1,264,157,337
1,734,3112	6,083,834	7,826,946	13,027,859	615,888	13,643,747
681,905	172,648	854,553	15,390,247	1,480,502	16,870,749
1,091,278	4,301,851	5,393,129	15,726,804	1,635,344	17,362,148
2,875,001	1,265,684	4,140,685	128,539,449	3,788,384	132,327,833
4,657,683	3,853,551	8,511,234	53,160,666	3,457,505	56,618,171
3,856,352	34,491,527	38,347,879	60,295,954	2,997,950	63,293,904
16,256,285	793,752	17,050,37	341,984,679	26,463,058	368,447,737
685,055	153,826	838,881	44,917,192	2,026,781	46,943,973
4,243,91	380,998	4,624,915	135,002,882	9,354,062	144,356,944
52,926	8,046	60,972	1,543,016	220,826	1,763,842
5,894,046	2,14,243	8,036,289	182,056,022	13,323,480	195,379,502
170,064,326	136,915,161	306,979,487	2,782,364,300	168,514,393	2,950,878,693

Centrally Assessed Property

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

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

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

Listed below are the 25 largest centrally-assessed companies for the 2014 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2014, and the values may change following an appeal.

Utah's 25 Largest Centrally-Assessed Companies

- | | |
|--|---|
| 1. PacifiCorp | 14. Verizon Wireless |
| 2. Kennecott Utah Copper Corporation | 15. Questar Pipeline Company |
| 3. Questar Gas | 16. EP Energy E & P Company |
| 4. Intermountain Power Agency | 17. Chipeta Processing, LLC |
| 5. Newfield Production Company | 18. QEP Energy Company |
| 6. Ruby Pipeline, LLC | 19. UNEV Pipeline, LLC |
| 7. Kern River Gas Transmission Corporation | 20. Resolute Natural Resources |
| 8. Union Pacific Railroad Company | 21. Wolverine Gas and Oil Company of Utah |
| 9. Qwest Corp | 22. Great Salt Lake Minerals |
| 10. Anadarko Uintah Midstream, LLC | 23. American Gilsonite Company |
| 11. First Wind Energy - Milford, Utah | 24. Berry Petroleum Company, LLC |
| 12. Kerr-McGee Oil and Gas Onshore | 25. Deseret Generation/Transmission Coop |
| 13. QEP Field Services Company (Gathering) | |

Largest Centrally-Assessed Companies by County

<u>County</u>	<u>Company</u>	<u>County</u>	<u>Company</u>
Beaver	First Wind Energy	Piute	Pacificorp
Box Elder	Ruby Pipeline, LLC	Rich	Ruby Pipeline LLC
Cache	Ruby Pipeline, LLC	Salt Lake	Kennecott Utah Copper Corp
Carbon	Canyon Fuel Company	San Juan	Resolute Natural Resources Company
Daggett	Questar Pipelines	Sanpete	Pacificorp
Davis	Pacificorp	Sevier	Wolverine Gas and Oil Company, Utah
Duchesne	Newfield Production	Summit	Pacificorp
Emery	Pacificorp	Tooele	Pacificorp
Garfield	Citation Oil and Gas Corp	Uintah	Anadarko Uintah Midstream LLC
Grand	Intrepid Potash - Moab LLC	Utah	Pacificorp
Iron	Pacificorp	Wasatch	Pacificorp
Juab	Pacificorp	Washington	Pacificorp
Kane	Alton Coal Development LLC	Wayne	GarKane Energy Coop
Millard	Intermountain Power Agency	Weber	Pacificorp
Morgan	SLC Pipeline LLC		

Property Tax Relief

The State of Utah and county governments provided \$24.2 million in property tax relief to 34,998 individuals in 2013. Tax relief is administered by county governments.

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

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

Blind

For 2014 up to \$11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, surviving spouse or minor orphan is exempt from property taxation.

Indigent

An indigent abatement may be granted in an

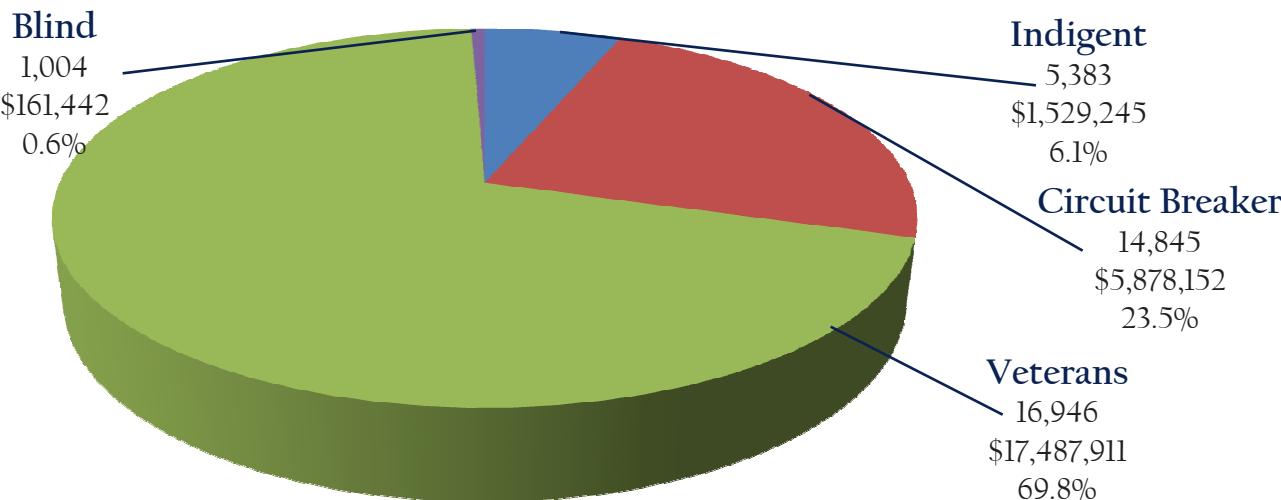
amount of 50 percent of the taxes levied, not to exceed \$909 for 2014. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Veterans

An exemption of up to \$244,064 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile homeowners may apply through the county for circuit breaker relief of up to \$909 for 2014. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief by Counties

Beaver	\$45,965	Garfield	\$57,379	Rich	\$16,200	Uintah	\$148,552
Box Elder	\$450,779	Grand	\$121,763	Salt Lake	\$7,341,512	Utah	\$2,174,419
Cache	\$568,160	Iron	\$488,978	San Juan	\$97,413	Wasatch	\$180,055
Carbon	\$253,643	Juab	\$87,746	Sanpete	\$296,183	Washington ..	\$1,864,216
Daggett	\$7,478	Kane	\$136,417	Sevier	\$229,772	Wayne	\$15,016
Davis	\$4,741,191	Millard	\$102,885	Summit	\$242,693	Weber	\$3,160,423
Duchesne	\$150,994	Morgan	\$137,402	Tooele	\$1,717,681	Total	\$25,056,749
Emery	\$151,876	Piute	\$69,958				

Average Property Tax Rates

County	Number Of Taxing Areas	Range of Rates	Average Tax Rate	Estimated Average Residential Property Tax*
		Minimum	Maximum	
Beaver	7	0.008579	0.011775	0.009488 \$702
Box Elder	72	0.011462	0.015279	0.012819 \$1,341
Cache	56	0.01028	0.013104	0.012066 \$1,278
Carbon	16	0.010641	0.017191	0.011986 \$931
Daggett	7	0.008863	0.010626	0.009340 \$817
Davis	110	0.010781	0.015308	0.013687 \$1,879
Duchesne	23	0.011528	0.013846	0.012011 \$963
Emery	20	0.010209	0.015569	0.012380 \$796
Garfield	28	0.007964	0.011	0.008900 \$758
Grand	13	0.009618	0.012164	0.0101079 \$1,508
Iron	14	0.00952	0.015378	0.012552 \$1,192
Juab	14	0.01209	0.01579	0.013232 \$1,116
Kane	15	0.010341	0.014215	0.010938 \$1,205
Millard	14	0.010033	0.013796	0.010605 \$1,600
Morgan	7	0.010746	0.012682	0.011371 \$1,998
Piute	5	0.010193	0.012255	0.011380 \$823
Rich	17	0.006666	0.008902	0.007525 \$730
Salt Lake	321	0.01248	0.01904	0.015224 \$2,382
San Juan	12	0.011503	0.015747	0.013435 \$1,429
Sanpete	22	0.011517	0.015925	0.013443 \$1,012
Sevier	16	0.010369	0.013658	0.011327 \$927
Summit	77	0.00695	0.01422	0.008856 \$4,468
Tooele	38	0.011843	0.016258	0.014063 \$1,600
Uintah	22	0.009635	0.012511	0.010268 \$1,097
Utah	128	0.009959	0.021964	0.011882 \$1,638
Wasatch	37	0.010999	0.014437	0.011732 \$2,314
Washington	47	0.009926	0.018266	0.011689 \$1,624
Wayne	7	0.005331	0.006181	0.005420 \$310
Weber	239	0.011621	0.018896	0.015203 \$1,464
Statewide	1,404	0.005331	0.021964	0.013223

*Tax based on the average residential sales price

Other Taxes and Fees

The following taxes and fees are among the major revenue sources collected and distributed by the Utah State Tax Commission. Additional revenue information on these and other taxes and fees is found on pages 18 to 21 of this report.

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

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

FY2015 Revenue - \$8,204,614 (General Fund)

(General Fund only. Does not include amounts distributed to restricted funds.)

Cigarette and Tobacco Taxes

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

All purchases of cigarettes and tobacco products over the Internet are subject to Utah state cigarette tax and sales tax. Cigarettes may only be purchased over the Internet by licensed individuals. Internet retailers are required to provide sales data to the Tax Commission detailing shipments of cigarettes and tobacco products to Utah consumers. Tobacco products, other than cigarettes, are taxed at 86 percent of the manufacturer's sales price delivered to Utah. Moist snuff is taxed at \$1.83 per ounce.

Cigarette licenses and fees are also included in the revenue total in this category.

(59-14-101 to 59-14-611)

Additional amounts of \$7,950,000 were earmarked for the cigarette and tobacco prevention restricted account.

FY2015 Revenue - \$107,723,958

(General Fund only. Does not include amounts of \$7,950,000 distributed to restricted funds.)

Highway Use Tax/Proportional Registration (41-1a-301)

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

FY2015 Revenue - \$11,637,170

(Transportation Fund)

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

The Insurance Premium tax is:

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

FY2015 Revenue - \$92,385,369

(General Fund only. Does not include amounts distributed to restricted funds.)

Mining Severance Tax (59-5-201 to 59-5-215)

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

FY2014 Revenue - \$16,346,625 (General Fund)

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

Motor fuel is gasoline or gasohol used for any purpose other than the operation of aircraft. The motor fuel tax in Utah is 24.5 cents per gallon. Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as credit on Utah individual income or corporation franchise or income tax returns.

FY2014 Revenue - \$261,743,274 (Transportation Fund)

Does not include amounts distributed to restricted funds.

Motor Vehicle Registration Fees (41-1a-1201 to 41-1a-1224)

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

FY2014 Revenue - \$41,092,021 (Transportation Fund, Class B and C Road Funds)

Does not include amounts distributed to restricted funds)

Oil and Gas Conservation Fee (40-6-14 to 40-6-14.5)

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

FY2014 Revenue - \$6,727,949 (Restricted Fund)

Oil and Gas Severance Tax (59-5-101 to 59-5-120)

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

FY2014 Revenue - \$69,685,131 (General Fund)

Proportional Registration Fee (41-1a-301)

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

FY2014 Revenue - \$16,209,185 (Transportation Fund)

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

Special fuel is any fuel used to operate a motor vehicle on Utah public highways that is not taxed under the category of motor or aviation fuel. Diesel fuel is an example. The special fuel tax is 24.5 cents per gallon, the same as motor fuel. Compressed natural gas and liquified natural gas are taxed at a reduced rate of 8.5 cents per gasoline gallon equivalent. Propane and electricity are exempt from the special fuel tax.

FY2014 Revenue - \$100,071,950 (Transportation Fund)

Legislative Summary

House Bills

HB 15 Clean Fuel Amendments and Rebates – *Rep. Stephen G. Handy* (Effective May 12, 2015) This bill authorizes the Department of Environmental Quality to make grants from the Clean Fuels and Vehicle Technology Fund to a person who installs conversion equipment on a motor vehicle; describes the process for a person to apply for a grant to install conversion equipment on a motor vehicle; describes the amount of grant money the director of the Division of Air Quality may award to a person who installs conversion equipment on a motor vehicle; provides that a vehicle owner who receives the savings on the costs of conversion may not claim a tax credit for the conversion unless the savings are less than the tax credit, in which case the vehicle owner may claim a tax credit in the amount of the difference.

HB 56 Property Tax Definitions – *Rep. V. Lowry Snow* (Retrospective to January 1, 2015) This bill amends the definition of livestock, for property tax purposes, to include fish.

HB 103 Taxation of Property Amendments – *Rep. Douglas V. Sagers* (Effective January 1, 2016) This bill requires a county assessor to consider whether property that is not currently used for the storage of hazardous waste or radioactive waste but has been used in the past for the storage of hazardous waste or radioactive waste in determining the fair market value of property; and provides that provisions requiring a county assessor to consider certain factors in determining the fair market value of property apply to the privilege tax.

HB 110 Motor Vehicle Emissions Amendments – *Rep. Patrice M. Arent* (Effective May 12, 2015) This bill gives the Division of Motor Vehicles the authority to suspend a vehicle's registration if the vehicle does not meet air emission standards; does not apply to a vehicle with a GVWR greater than 26,000 pounds.

HB 111 Payment of Property Tax Amendments – *Rep. R. Curt Webb* (Effective May 12, 2015) This bill provides that a county treasurer or other public official, public entity, or public employee may not require a property tax to be paid before the due date.

HB 179 License Plate Fee Amendments – *Rep. John R. Westwood* (Effective July 1, 2015) This bill provides an exemption from a new license plate fee for peace officer recipients of the Purple Heart Award or military recipients of the Purple Heart Award; while prior to the passage of this bill, military recipients were exempt from this fee only if they received a purple heart license plate, they now are exempt from the \$5 plate fee even if they do not receive the purple heart license plate.

HB 204 Tax Increment Amendments – *Rep. Jeremy A. Peterson* (Effective May 12, 2015) This bill provides that "tax increment" may be generated from the funds of all tax levies, including funds restricted for a particular use by statute to the extent bond covenants are not impaired.

HB 211 Armed Forces Property Tax Exemption – Rep. Curtis Oda (*Retrospective to January 1, 2015*) This bill increases the amount of taxable value of property that is exempt from property taxation under the armed forces exemption from \$200,000 (adjusted for inflation) to \$252,126 (adjusted for inflation); provides that property is considered to be the primary residence of a veteran with a disability or an active duty military member who is admitted as an inpatient at a health care facility, and thus is allowed the armed forces exemption.

HB 243 Vintage Vehicle Amendments – Rep. Fred C. Cox (*Effective May 12, 2015*) This bill amends provisions for the signed statement required of an owner applying for registration of a vintage vehicle to clarify that vintage vehicles are exempt from safety and emissions inspections.

HB 276 Agriculture Structure Amendments – Rep. Mike K. McKell (*Effective May 12, 2015*) This bill defines the term “high tunnel” to mean a structure used for the storing, keeping, sale, or storage of an agricultural commodity; states that a municipality building code does not apply to a high tunnel; states that a high tunnel is exempt from assessment for property taxation purposes.

HB 310 Vintage Motorcycle Amendments – Rep. Jeremy A. Peterson (*Effective May 12, 2015*) This bill provides that a vintage vehicle may include a motorcycle.

HB 362 Transportation Infrastructure Funding – Rep. Johnny Anderson (*Effective July 1, 2015*) This bill authorizes a county to impose a local option sales and use tax of .25% for highways and public transit; provides for the distribution of the tax within the imposing county; addresses the use of revenue collected from the local option sales and use tax for highways and public transit; requires a political subdivision that receives this sales and use tax revenue to submit certain information in audits, reviews, compilations, or fiscal reports; repeals the cents per gallon tax rate that is imposed on motor fuels and special fuels after 12/31/15; imposes a 12% tax per gallon on motor fuel and special fuel based on: (1) until December 31, 2018, the previous 12-month statewide average rack price of a gallon of regular unleaded motor fuel ending on the previous June 30, and (2) beginning on January 1, 2019, the previous 36-month statewide average rack price of a gallon of regular unleaded motor fuel ending on the previous June 30; establishes a minimum statewide average rack price of \$2.45 per gallon, and provides that once that minimum is reached, the minimum statewide average rack price shall be increased by any increases in the CPI; provides that the statewide average rack price may not exceed \$3.33 per gallon; establishes procedures for the State Tax Commission to determine the previous calendar year statewide average rack price of a gallon of regular unleaded motor fuel; specifies that the adjusted fuel tax rate shall take effect on January 1 each year; increases the tax rate on CNG and LNG from 8 ½ cents per gallon to 10 ½ cents per gallon on July 1, 2015, and an additional 2 cents per gallon on July 1, 2016, July 1, 2017 and July 1, 2018; imposes a special fuel tax on hydrogen used to operate a motor vehicle on the highway at the same rate imposed on CNG and LNG; repeals the requirement to post a tax rate decal on each motor fuel or undyed special fuel pump or dispensing device.

HB 402 New Convention Facilities Development Incentive Act Amendments – Rep.

Brad R. Wilson (*Effective July 1, 2015*) This bill modifies the incentive for the development of new convention facilities from an income tax credit to payments of sales and use tax money from a restricted special revenue fund; provides for new tax revenue from a qualified hotel and identified by GOED to the State Tax Commission to be placed into a restricted special revenue fund; establishes a restricted special revenue fund and provides for its funding; modifies duties of the independent review committee; modifies provisions relating to the submission of a claim for a convention incentive and the processing of a claim; modifies provisions relating to incremental property tax revenue; and modifies provisions relating to the authorized use of a convention incentive.

HB 406 Natural Gas Vehicle Amendments – Rep. Stephen G. Handy (*Effective May 12, 2015*) This bill provides a nonrefundable corporate and individual income tax credit with a 5-year carryforward for a taxable year beginning on or after January 1, 2015 for the purchase of a natural gas heavy duty vehicle; provides that the Air Quality Board shall issue a tax credit certificate for qualified purchases and shall determine the amount of the credit that may be claimed; increases the tax rate on CNG and LNG from 8 ½ cents per gallon to 10 ½ cents per gallon on July 1, 2015, and an additional 2 cents per gallon on July 1, 2016, July 1, 2017 and July 1, 2018.

HB 415 Regulation of Electronic Cigarettes – Rep. Paul Ray (*Effective July 1, 2015*) This bill requires a person to obtain a license with the State Tax Commission in order to sell or distribute an electronic cigarette product; provides that this license: (1) is not necessary if the person already has a license to sell cigarettes or tobacco products, (2) is valid for 3 years, and (3) subject to a \$30 fee for the original license and \$20 for each renewal; requires the State Tax Commission to revoke this and any cigarette or tobacco licenses of the licensee if the Department of Health or a county or local health department determines that the licensee has violated provisions of Title 26, Chapters 42 or 57; and provides product quality and labeling standards for an electronic cigarette product.

HB 454 Prison Development Amendments – Rep. Brad R. Wilson (*Effective May 12, 2015*) This bill modifies the duties and authority of the Prison Relocation Commission; creates the Prison Development Commission and provides for its membership, duties, and operation; provides for Division of Facilities Construction and Management oversight of the prison design and construction project, in consultation with the Prison Development Commission; authorizes the issuance of bonds for the prison projects; creates a restricted account and capital projects fund for the prison project; provides a process for the choice of a new prison site; modifies a repeal provision relating to the Prison Relocation Commission and enacts a repeal provision relating to the Prison Development Commission; and allows the legislative body of a city or town in which construction of the prison has begun to enact a local option sales and use tax of up to .5% that may not be imposed on motor vehicles or food and food ingredients.

Senate Bills

SB 13 Income Tax Amendments – Sen. Diedre Henderson (*Retrospective to January 1, 2015*) This bill repeals corporate and individual income tax credits that have expired for lack of use; exempts a tax credit for a combat related death from provisions that require the State Tax Commission to remove a tax credit from a tax return and prohibit a taxpayer from claiming or carrying forward a tax credit for low usage; repeals individual income tax contributions that have expired for lack of use. Corporate credits repealed: cash contributions for sheltered workshops; sophisticated technological equipment donated to schools; targeted jobs credit; qualifying solar projects. Individual credit repealed: tutoring tax credits for dependents with a disability. Checkoff repealed: nongame wildlife contribution.

SB 14 Renewable Energy Tax Credit Amendments – *Sen. Ralph Okerlund* (*Retrospective to January 1, 2015*) This bill harmonizes the alternative energy types that qualify for the corporate and individual income renewable energy tax credits.

SB 21 Sales and Use Tax/Molten Magnesium – *Sen. Deidre Henderson* (*Effective March 2, 2015*) This bill provides a sales and use tax exemption for a purchase or lease of molten magnesium; provides for retrospective operation to January 1, 2010, for a transaction that is the subject of an appeal pending on, or filed on or after, September 1, 2013.

SB 51 Motor Vehicle Enforcement Division Account Amendments – *Sen. Wayne A. Harper* (*Effective July 1, 2015*) This bill creates the Motor Vehicle Enforcement Division Temporary Permit Restricted Account (Account); specifies the revenue sources for the Account; specifies the uses of funds in the Account; requires that temporary permit fees be deposited into the Account rather than being used as dedicated credits for the costs of the Motor Vehicle Enforcement Division; provides that appropriations from the Account to the State Tax Commission are nonlapsing.

SB 62 Certified Tax Rates Amendments – *Sen. Wayne A. Harper* (*Effective May 12, 2015*) This bill requires the State Tax Commission to: (1) increase a school district's certified tax rate by the amount necessary to offset a decrease in revenues that may result from the December 31, 2016 repeal of Section 59-2-924.3, and (2) decrease a school district's certified tax rate by the amount necessary to offset an increase in revenues that may result from the December 31, 2016 repeal of Section 59-2-924.3; provides that a school district is not subject to notice and public hearing requirements with respect to the certified tax rate adjustments.

SB 64 Utah Educational Savings Plan Amendments – *Sen. Todd Weiler* (*Multiple effective dates*) Retrospective to January 1, 2015, this bill: (1) modifies corporate tax deductions and individual income tax credit provisions related to Utah Educational Savings Plan accounts so that a person may receive a credit for monies deposited into their UESP account by another person, and (2) provides that if the UESP account is owned by a grantor trust, the persons who receive the grantor trust income shall be allowed the maximum amount of a qualified investment that corresponds to the state income tax return they file (e.g., if the persons who receive the benefit of the income file a married filing joint income tax return, they are allowed the maximum amount of a qualified investment that a UESP account owned by a husband and wife filing jointly are allowed); effective January 1, 2016, modifies tax return contribution provisions related to Utah Educational Savings Plan accounts to allow a person to direct part of their refund (instead of all of their refund) to their UESP account.

SB 78 School District Property Tax Amendments – *Sen. Howard A. Stephenson* (*Effective May 12, 2015*) This bill removes the 5-year time limit on the requirement that a new district and remaining district continue to impose property tax levies that were imposed by the divided school district in the taxable year prior to the calendar year in which a new district begins to provide educational services.

SB 86 Registration Fees for Emergency Medical Aircraft – *Sen. Curtis S. Bramble* (*Retrospective to January 1, 2015*) This bill expands the \$100 registration fee for emergency medical helicopters used exclusively by a 501(c)(3) entity for the emergency transportation of medical patients for at least 95% of its flight time to include aircraft used for those same purposes.

SB 89 Aquatic Invasive Species Fee – *Sen. Scott K. Jenkins* (Effective July 1, 2015) This bill imposes a \$10 aquatic invasive species fee as an addition to the registration fee of a motorboat or sailboat required to be registered under Section 73-18-7; requires the fee to be deposited into the Boating Account for the purpose of aquatic invasive species interdiction.

SB 97 Property Tax Equalization Amendments – *Sen. Aaron Osmond* (Effective July 1, 2015)

This bill creates the Minimum Basic Growth Account; increases the revenues for the minimum basic tax rate from \$296,709,700 in revenues statewide to \$380,172,300, with the preliminary estimate for the minimum basic tax rate increasing from .001477 to .001764; requires the state to contribute to each school district the difference between the minimum basic tax rate and a rate that generates \$75 million; distributes money deposited into the Minimum Basic Growth Account to fund the state's portion of the voted levy guarantee, the Capital Outlay Foundation Program, and the Capital Outlay Enrollment Growth Program.

SB 144 Modifications to Income Tax – *Sen. Deidre Henderson* (Effective May 12, 2015) This bill repeals provisions requiring the State Tax Commission to notify state agencies that the State Tax Commission is required to remove certain tax credits from tax returns; enacts provisions requiring the State Tax Commission to publish information pertaining to the requirement that the State Tax Commission remove certain tax credits and contributions from tax returns on the agency's website and on the public legal notice website.

SB 156 Energy Efficient Vehicle Tax Credit for Motorcycles – *Sen. Margaret Dayton* (Retrospective to January 1, 2015) This bill enacts an energy efficient vehicle tax credit for qualifying electric motorcycles of the lesser of \$750 or 35% of the purchase price of the motorcycle.

SB 165 Property Tax Valuation and Assessment Modifications – *Sen. Curtis S. Bramble* (Effective January 1, 2016) This bill authorizes the State Tax Commission to consult with a county during the valuation process; limits the county's ability to appeal to the Commission the Commission assessed property as follows: the county may be a party at a hearing that a property owner appeals if the county applies to the Commission no later than 30 days after the date the owner applied to the Commission; or if the property owner does not appeal, a county may not initiate an appeal to the Commission unless the county reasonably believes the Commission under-assessed the lesser of 50% or more of the current value or 50% or more of the prior year value; requires a majority of the members of the county legislative body to approve filing an application for an appeal.

SB 182 Amendments to Sales and Use Tax Exemptions – *Sen. Curtis S. Bramble* (Effective July 1, 2015) This bill defines "drilling equipment manufacturer;" enacts a sales and use tax exemption for purchases or leases of machinery, equipment, materials, or normal operating repair or replacement parts made by a drilling equipment manufacturer and used or consumed exclusively in the manufacturing process; does not apply to office equipment or office supplies; provides that, from July 1, 2015 until June 30, 2017 the exemption may only be claimed by paying the tax up front and filing for a refund of 50% of the tax paid.

SB 199 Local Government Revisions – Sen. Karen Mayne (*Effective May 12, 2015*) This bill defines terms; provides population classification for a metro township; amends municipal annexation provisions; enacts provisions relating to incorporation provisions of metro townships and unincorporated islands in a county of the first class on and after May 12, 2015; requires a county of the first class to hold a special election on November 3, 2015, for the following ballot propositions: the incorporation of a planning township as a city, town, metro township, and whether unincorporated islands should be annexed by an eligible city or remain unincorporated; enacts provisions related to the administration of a metro township; requires a township located outside of a county of the first class to change its name to “planning advisory area;” enacts provisions related to the levy of a municipal services district property tax; and authorizes a metro township to levy 911 charges and impose a 1 percent local option sales and use tax.

SB 201 Sales and Use Tax Exemption Revisions – Sen. Howard A. Stephenson (*Retrospective to July 1, 2012*) This bill provides that the sales and use tax exemption related to research activities applies to machinery and equipment that may be depreciated.

SB 216 High Cost Infrastructure Tax Credits – Sen. Ralph Okerlund (*Effective January 1, 2016*) This bill directs the Office of Energy Development to issue a tax credit certificate for a nonrefundable corporate or individual income tax credit with a 7-year carryforward to an entity developing a high cost infrastructure project under certain circumstances; and provides tax credit eligibility criteria for an entity developing a high cost infrastructure project.

SB 241 Sales Tax Amendments – Sen. Wayne A. Harper (*Effective May 12, 2015*) This bill modifies the date for obtaining voter approval to re-enact the city or town option sales and use tax from June 30, 2016 to March 31, 2016 in order to remain in compliance with the Streamlined Sales Tax Agreement.

SB 250 Income Tax Revisions – Sen. Curtis S. Bramble (*Effective January 1, 2016*) This bill requires an employer to electronically file with the State Tax Commission W-2s and 1099s filed for withholding purposes and requires they be filed on or before January 31; imposes penalties for failure to file the forms electronically and accurately; prohibits the State Tax Commission from issuing an individual income tax refund prior to March 1 unless the employer and employee have both filed forms and returns as required.

SB 292 Achieving a Better Life Experience Program – Sen. Todd Weiler (*Effective January 1, 2016*) This bill enacts the Achieving a Better Life Experience Program Act within the Department of Workforce Services, which includes the creation of accounts for the purpose of allowing contributions on behalf of a beneficiary for the payment of qualified disability expenses; enacts nonrefundable corporate and individual income tax credits equal to the product of 5 percent and the total amount of contributions made during the taxable year for which the contributor receives a statement from the account administrator itemizing the contributions.

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