Utah State Tax Commission

Annual Report

2012 - 2013 Fiscal Year

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State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

R. BRUCE JOHNSON
Commission Chair

D'ARCY DIXON PIGNANELLI
Commissioner

MICHAEL J. CRAGUN
Commissioner

ROBERT P. PERO
Commissioner

BARRY C. CONOVER
Executive Director

January 1, 2014

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, 2013.

The Tax Commission experienced another successful year in the collection and distribution of state taxes. The successful completion of integrating all the database records of the Division of Motor Vehicles and Motor Vehicle Enforcement Division with the State's tax computer system highlighted our 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. In addition to integrating the motor vehicle laws assigned to the Tax Commission, our dedicated staff along with system contractors have successfully replaced and upgraded the core tax systems.

Total collections from all sources administered by the Tax Commission during the 2013 fiscal year totaled $7,678,326,140. This represents an increase of $790,538,312 or 11.5 percent increase in total collections from fiscal year 2012. The Education Fund increased by $462,300,871 or 16.5 percent; the Transportation Fund increased $97,811,911 or 11.3 percent; and the General Fund (not including restricted amounts) increased $12,343,946 or 0.6 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,

R. Bruce Johnson
Tax Commission Chair

Barry C. Conover
Executive Director

Commission Office

Commissioners R. Bruce Johnson, D'Arcy Dixon, Michael Cragun and Robert Pero are appointed by the Governor to hear appeals and conduct hearings on state tax matters.

The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. Members are appointed by the Governor with consent of the Senate. Utah law requires that membership of the Commission represent composite skills in accounting, law, 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 local governments in Utah.

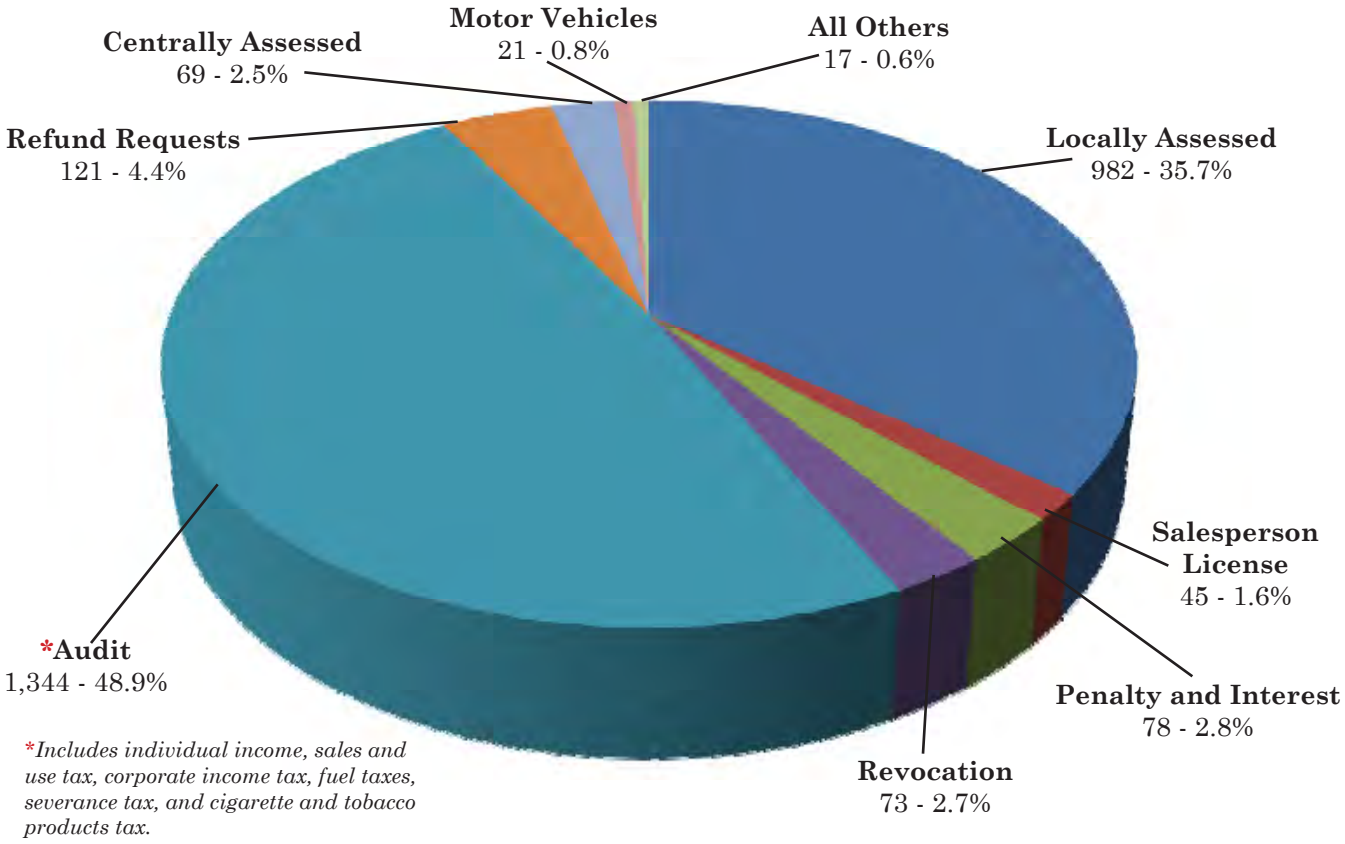
The Commission comprises seven operating divisions under the general supervision of an executive director who is appointed by the Commission after consultation with the Governor and confirmation by the Legislature.

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 equalizations 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, but the decision can 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. These include the authority to do the following:

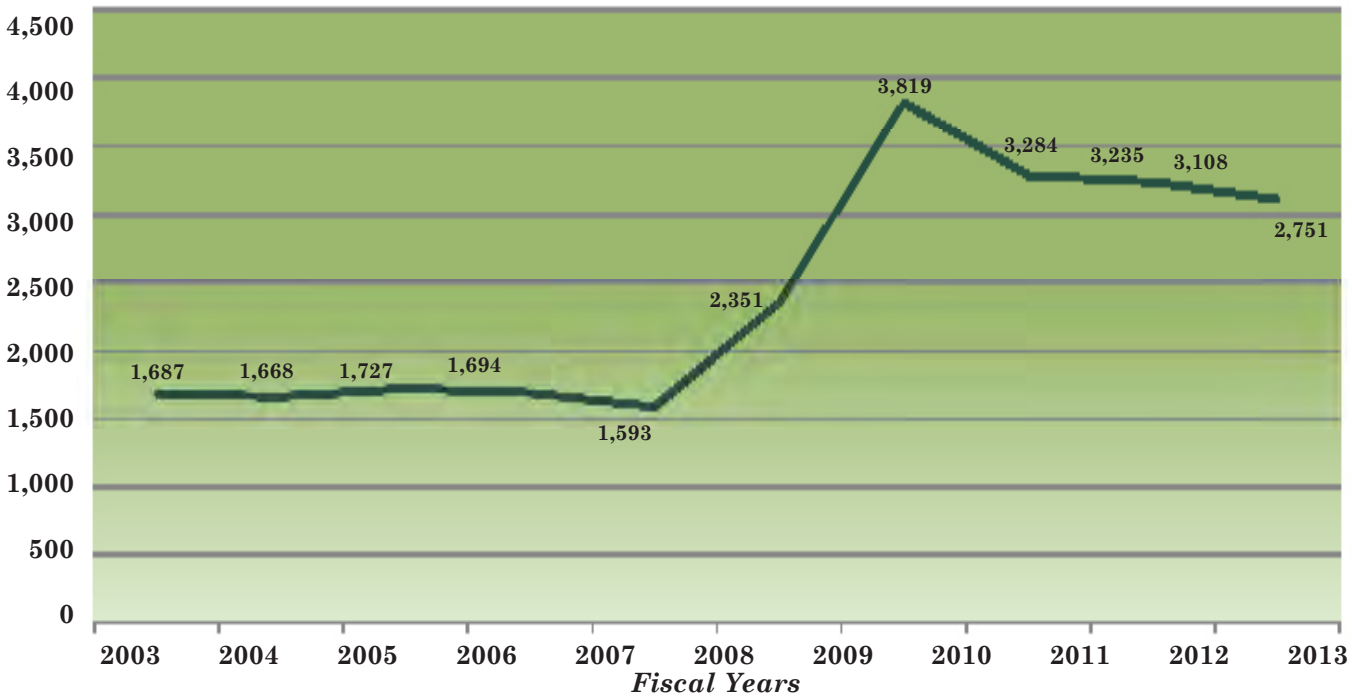
- Require information from State and local officials
- Subpoena witnesses to testify and produce records and documents
- Supervise and direct the work of local tax officials
- Direct proceedings, actions and prosecutions to enforce state tax laws
- Prescribe forms relating to the assessment and collection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

Appealed Cases by Type



Includes individual income, sales and use tax, corporate income tax, fuel taxes, severance tax, and cigarette and tobacco products tax.

Appealed tax Cases



This chart shows the trend in the number of apealed cases filed at the Tax Commission since fiscal year 2003.

Administration

Barry C. Conover
Executive Director

The Utah State Tax Commission collects and distributes over $7.6 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

* Process revenue, 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. The Tax Commission Office is located at 210 North 1950 West in Salt Lake City.

#1 Timely Service

A. Revenue Deposits

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

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours of receipt and withn 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 95 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.

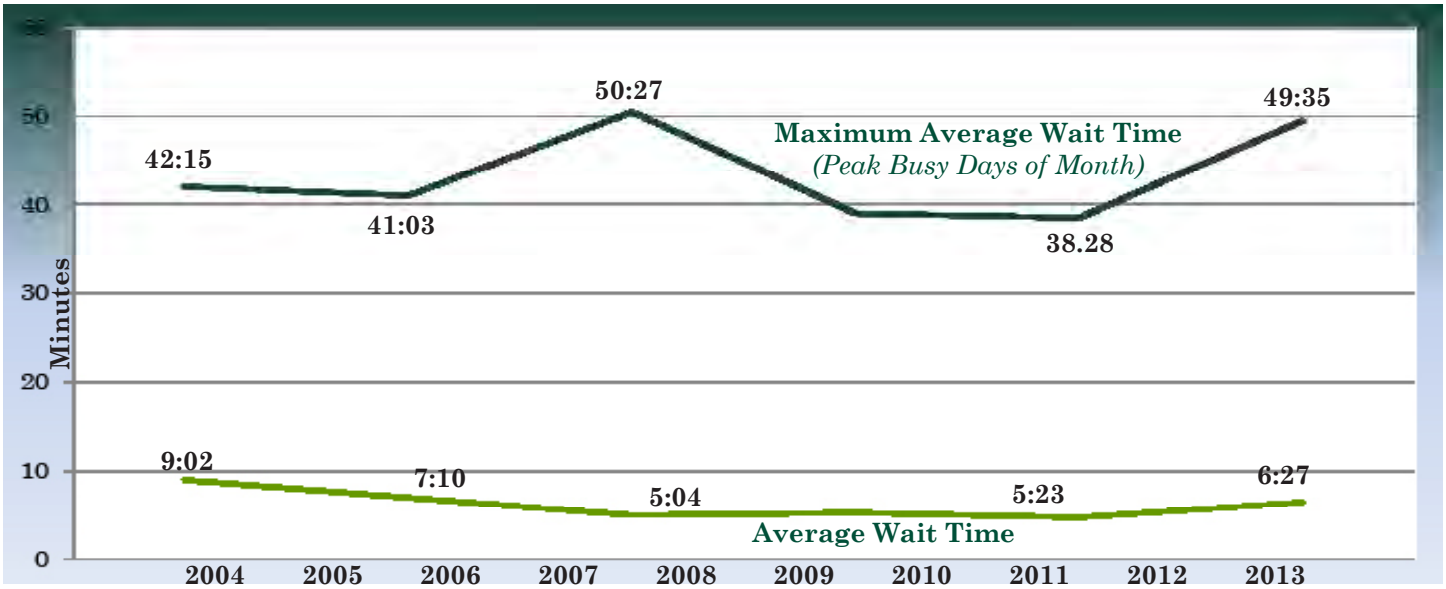
Action: The Taxpayer Services and Motor Vehicles divisions both assist citizens who contact the Tax Commission by telephone. The Taxpayer Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the 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

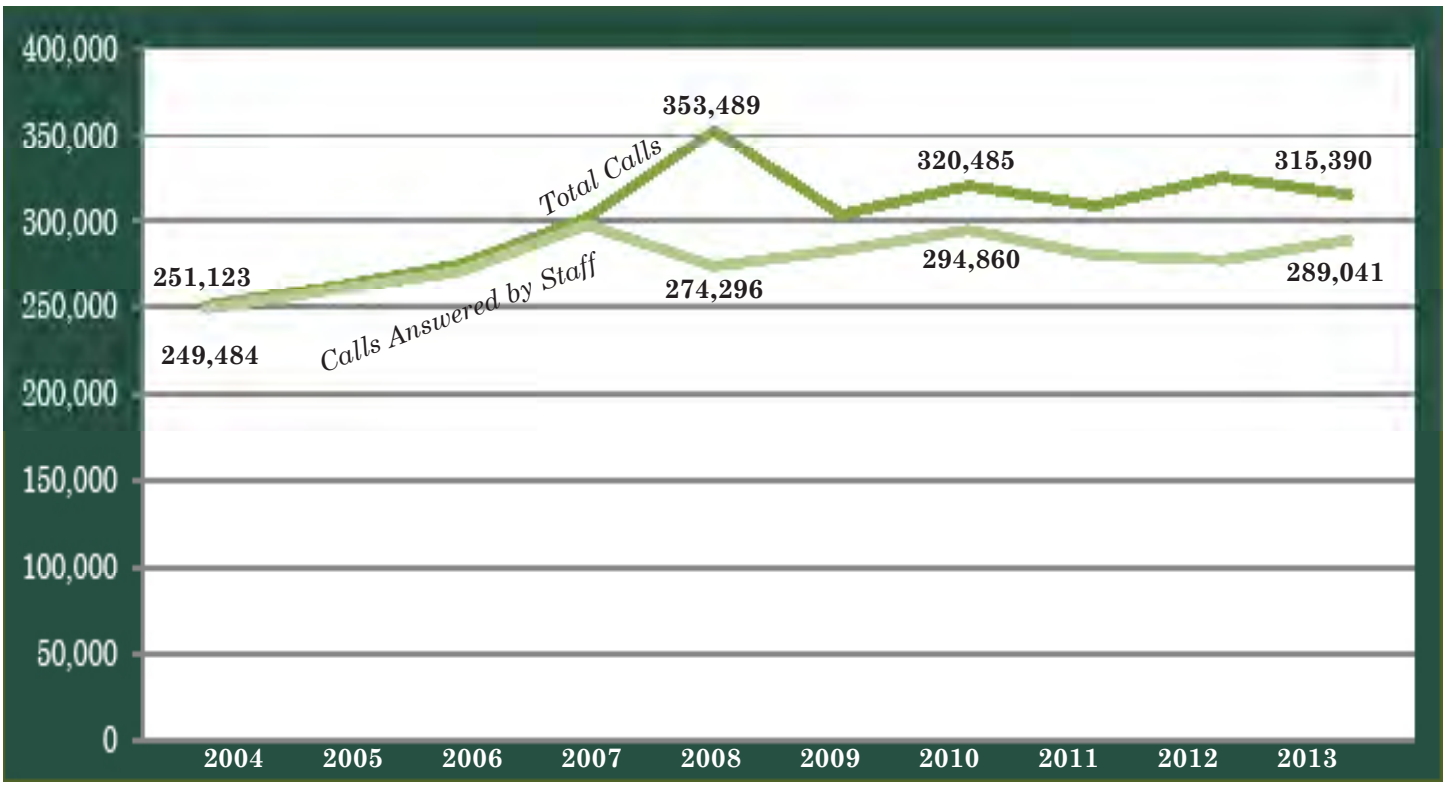
Importance: Citizens visiting Division of Motor Vehicles offices deserve efficient service in the least amount of time. The chart below shows the average wait times for large state-operated motor vehicle offices. These include all Wasatch Front offices. Wait times vary significantly from office to office depending on the day of the week, day of the month and 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 average time.



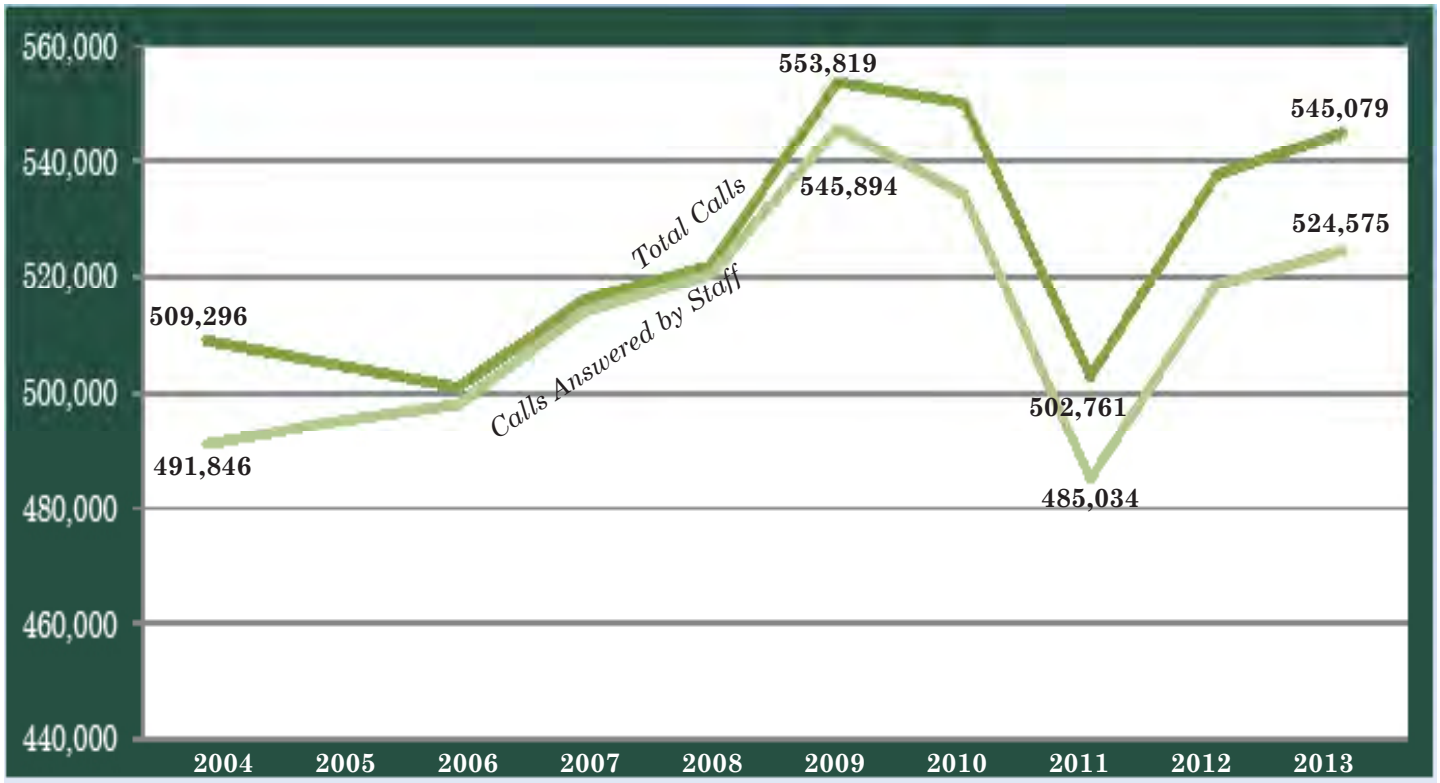
This chart shows wait times at Wasatch Front DMV offices during peak periods and overall averages.

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.

Income Tax Returns Electronic Filing

#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 we continue 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 online option

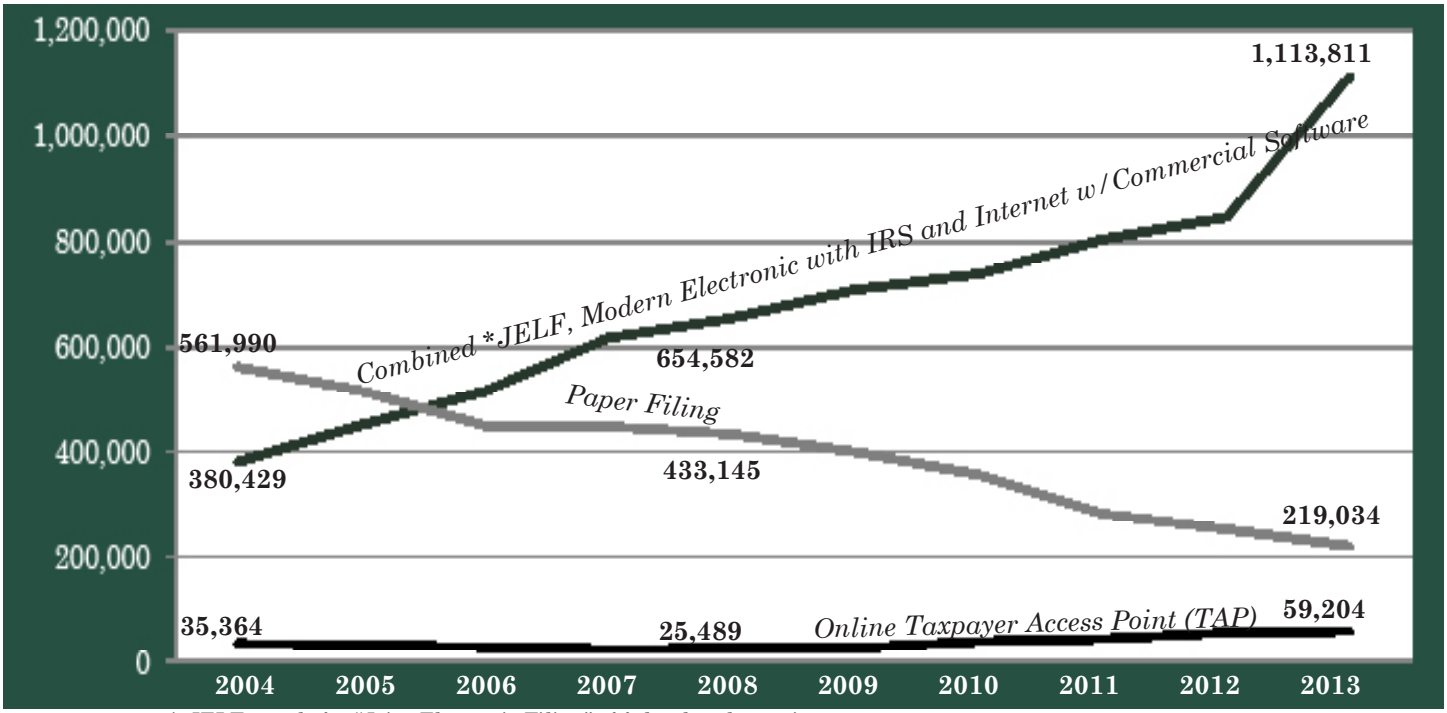
The chart below shows the changes in these three options over the past 10 years.

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.

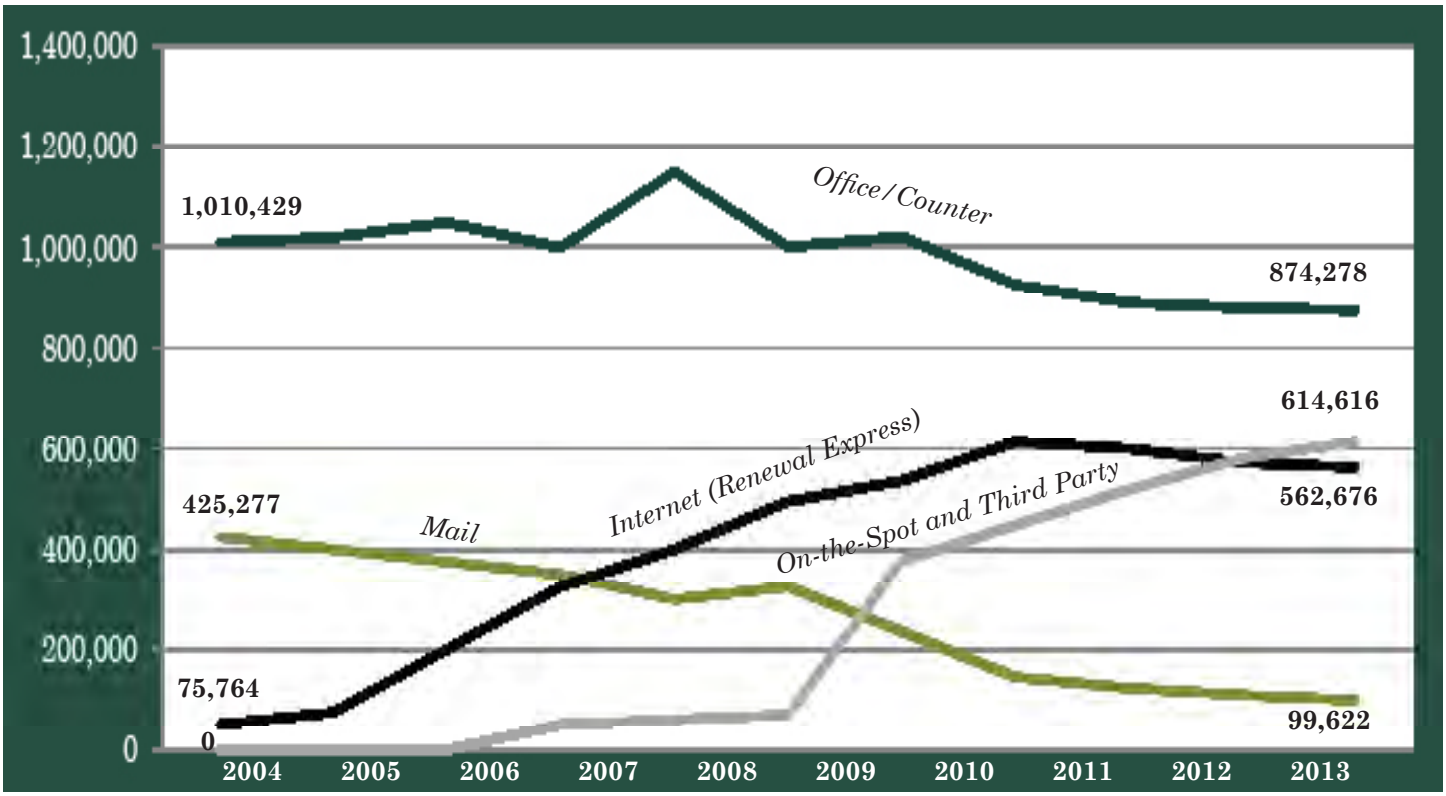
Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types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



** JELF stands for "Joint Electronic Filing" of federal and state income tax returns.*

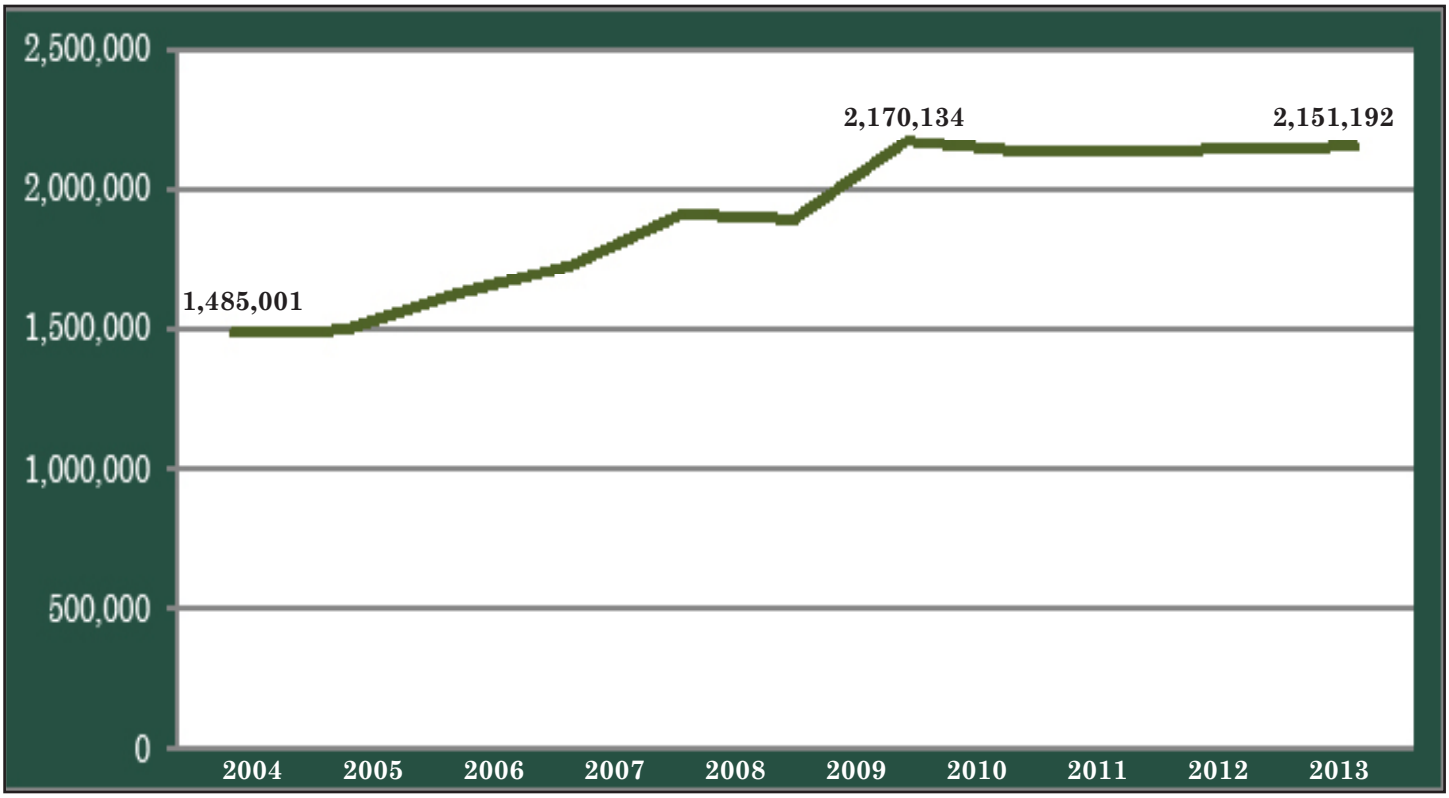
This chart shows the trends of the various electronic filing options for State income filers.

DMV Renewal Transactions

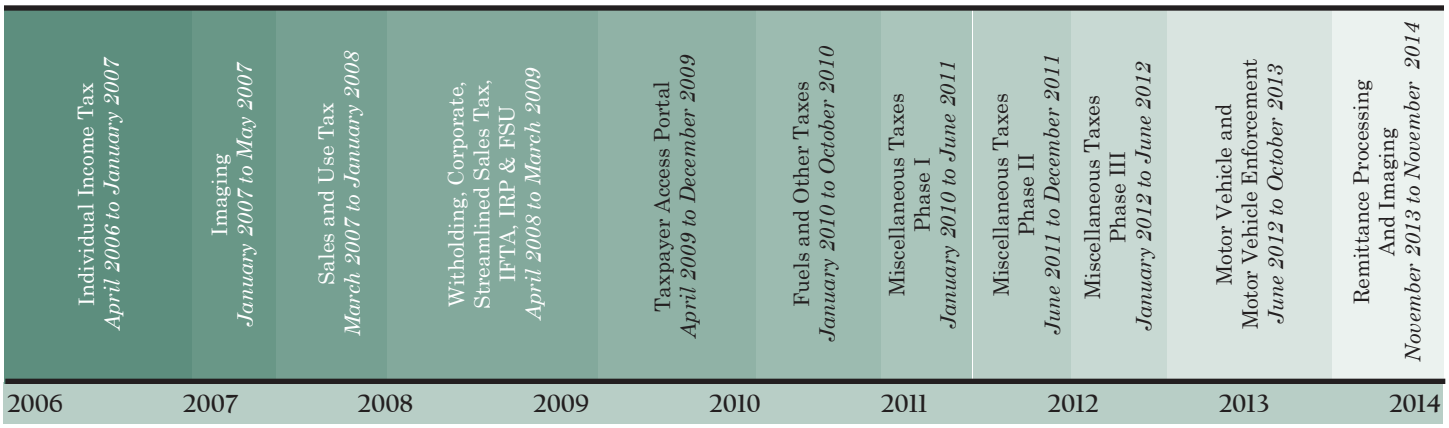


This chart shows trends in various DMV renewal options over the past 10 years.

DMV Renewal Trend



This chart shows the trend in renewals over the past 10 years at the Division of Motor Vehicles.



Scott Smith
Assistant Executive Director

#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 aged 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 aged systems is converted. This resulted in improved agency efficiency, improved customer service, enhanced citizens 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 will be completed by fiscal year 2015.

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 system include the following:

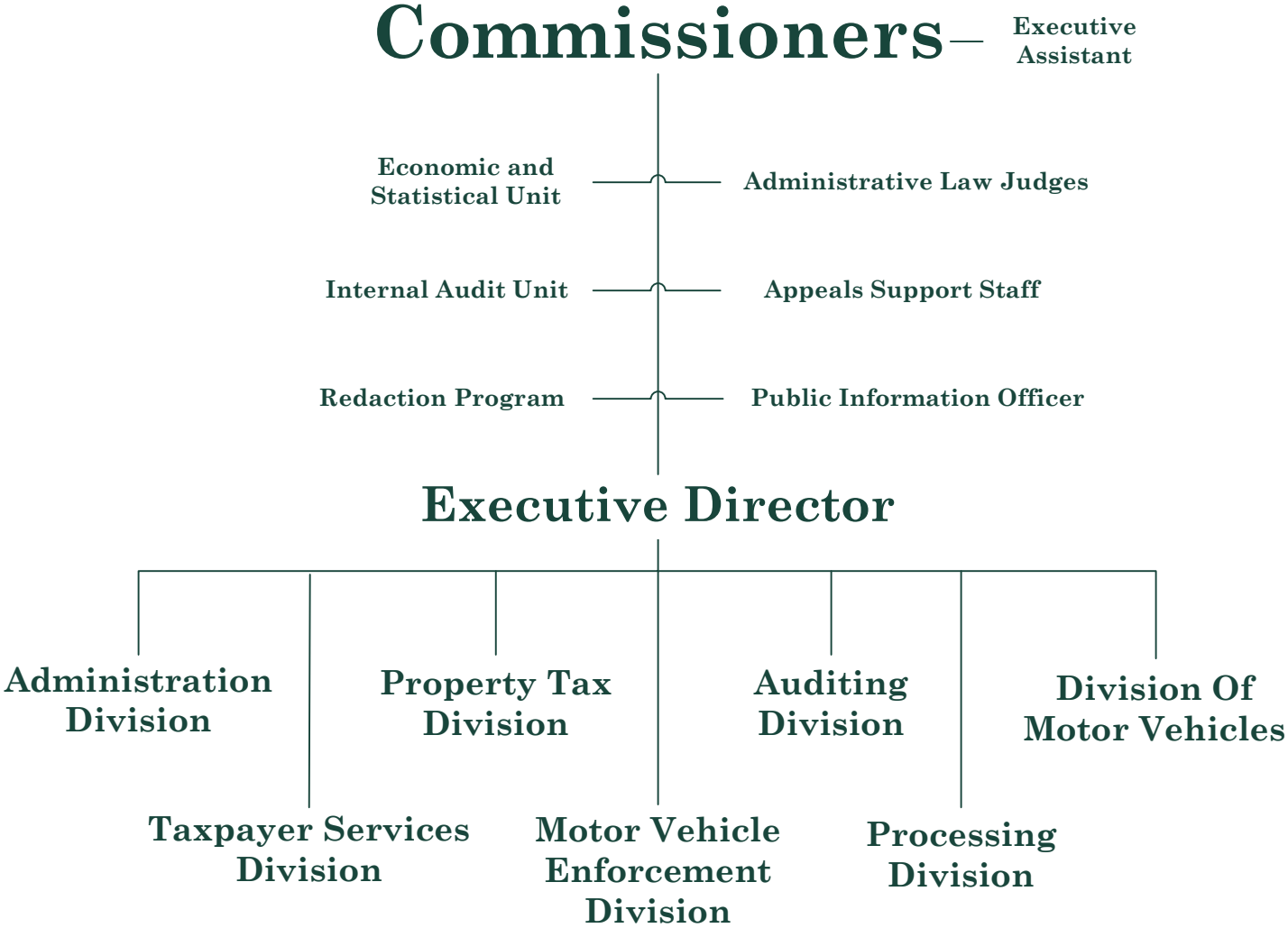
- Consistent data entry, review and update screens across all converted systems
- Imaging options for improved customer service and internal review
- Image retention for all system communications to taxpayers
- One core system used for accounting, distribution and billing
- Online citizen access for 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 personal and business 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 by the Tax Commission using one core system, for various functions using the same accounting, distribution and billing processes for converted functions

Organization Of

Utah State Tax Commission



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

Operating Divisions

Craig Sandberg, Director

Auditing

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

Denny Lytle, Director

Property Tax

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

Dee Talbot, Director

Taxpayer Services

- 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

Administration Division

- Drafts legislation and rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support of all divisions
- Distributes revenues to state and local governments
- Develops and manages budgeting and accounting functions
- Oversees Division of Human Resources and Department of Technology Services

Dennis Ritz, Director

Processing Division

• Designs all Tax Commission publications, forms and instructions for Internet access

• Deposited $7 billion in gross revenues received by the State Tax Commission

• Processed 1,443,467 electronic tax returns, 775,475 paper returns and imaged 4,068,913 motor vehicle documents

Brad Simpson, Director

Division Of Motor Vehicles

• Collected $461 million in taxes and fees

• Processed a total of 4,465,957 transactions which included 2,759,167 vehicle registrations

• Trains staff of contracted counties to administer motor vehicle programs for the state

• Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the state

Kent Jorgensen, Director

Motor Vehicle Enforcement

• Investigates auto theft and other vehicle-related crimes throughout the state

• Regulates the automobile sales industry

• Recovered 555 stolen vehicles, valued at $3,869,249

• Handled 2,336 complaints and cases; filed 584 criminal counts

• Protects Utah citizens from motor vehicle commerce fraud

The Tax Commission administers these taxes and fees

- Personal income, corporate franchise and income and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Tobacco, telecommunications, insurance and other taxes
- Oil, gas and mining severance taxes
- Centrally assessed property taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes

Revenue Collections

Tax Revenues

The Utah economy continued to strengthen in fiscal year 2013 as evidenced by growth in major state revenues. Net collections by the Tax Commission grew 11.5 percent in fiscal year 2013 to $7.68 billion from $6.89 billion in fiscal year 2012.

Utah non-farm wages rose 5.8 percent in calendar year 2012, an indication of an improving labor market. The Utah unemployment rate also declined from 6.9 percent in 2011 to 5.7 percent in 2012. Stock market gains, double-digit corporate profits, positive consumer sentiment, available financing, a stable housing market and strong motor vehicle sales contributed to the growth in tax revenues.

The state seems poised to continue on a path of moderate recovery going into FY 2014.

General and Education Fund

Major sources of unrestricted tax revenue within the General and Education Funds increased 10.3 percent in FY2013, exceeding the February forecast of 5.9 percent. The nine major tax revenue sources contained here are sales and use, income, corporate franchise, insurance, beer, cigarette, tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Fund.

Individual Income and Corporate Franchise Taxes

Individual income taxes grew $392.6 million or 16 percent in FY2013. Federal tax changes caused certain individuals to accelerate income into tax year 2012 (FY2013) rather than future years to avoid higher tax rates on capital gains and dividends.

Withholding taxes grew 7.5 percent to $2,313.7 million, gross final payments jumped nearly 34 percent to $922 million and refunds which totaled $383.7 million remained flat at 0.6 percent.

Corporate tax collections finished the year up 25.8 percent, outpacing the 16.3 percent growth forecast in February 2013 as healthy business profits and restrained costs contributed to robust growth. Mineral production withholding fell 8 percent, from $28.3 million in FY2012 to $26.1 million in FY2013.

Sales Tax

The largest general fund "free" revenue source, sales and use taxes, grew 2.1 percent to $1,615.9 million in FY2013 as the impact of increasing Transportation Fund earmarks were felt. A total of $422.1 million of sales taxes were earmarked for transportation, water, natural resources and other purposes in FY2013. State sales tax revenue, before earmarks, grew 6.4 percent.

Total gross taxable sales, services and use tax purchases rose 7.8 percent in calendar year 2012. Taxable purchases and sales by businesses, including transportation and warehousing, increased 6.9 percent in calendar year 2012 following a 9.1 percent increase in 2011. This growth is evidence of a recovering economy in 2012 fueled by a favorable interest rate climate and improving sentiment.

Wholesale durable and nondurable goods, which accounted for 42 percent of business equipment purchases and sales, increased 16 percent in 2012. This follows an 11.7 growth rate in 2011. The manufacturing category posted more moderate growth, rising 3.1 percent in calendar year 2012. Mining and construction purchases posted 13.4 and 14.9 percent gains, respectively.

In general, all categories in the business equipment sector recorded positive gains with the exception of utilities, wholesale electronic markets, and transportation and warehousing which declined 0.9, 49.1, and 54.7 percent, respectively, following gains in 2011.

(Continued on following page)

Revenue Collections

(Continued from preceeding page)

Retail Trade

The retail trade sector increased 7.9 percent in calendar year 2012 with all categories in this sector experiencing growth. Retail motor vehicle dealer sales led this sector with sales increasing 13.2 percent as ease of financing, pent-up demand and an improving economy helped boost sales in 2012.

General merchandise and clothing store sales grew 4.9 and 12.4 percent, respectively. This is perhaps the result of a stronger labor market and improving consumer confidence. In calendar year 2012, building and garden, furniture and electronic and appliance store sales rose 12.2, 2.5 and 4.4 percent, respectively, assisted by a recovery in the housing market. In calendar year 2012, food and beverage store sales increased 3.8 percent.

The taxable services sector consists of consumer spending on food services, drinking establishments, amusement, hotels, resorts, rental cars, personal/financial services, and business/consumer spending on computers and equipment.

The service sector rose 7.8 percent in calendar year 2012. Accommodation and food services, which includes restaurants, increased 7.5 and 6.7 percent, respectively. Arts, entertainment and recreation services rose nearly 11 percent in 2012. Information services increased almost 12 percent in calendar year 2012. Professional, scientific and technical services jumped 21.1 percent. The finance and insurance category, however, fell 4.4 percent.

Private motor vehicle sales grew 3.4 percent in calendar year 2012.

Severance and Excise Taxes

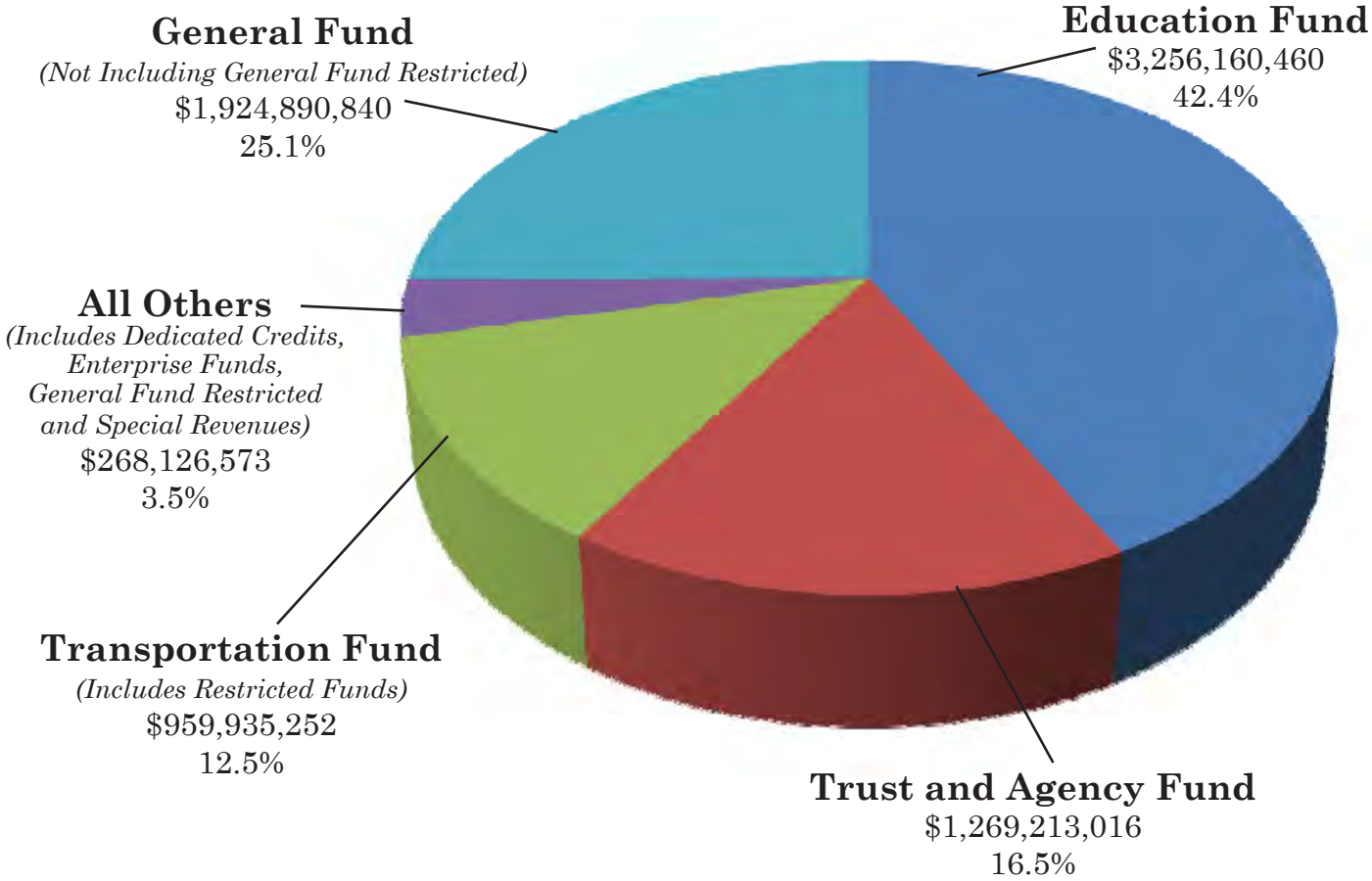
Oil and gas and mining severance taxes combined fell 22.9 percent in fiscal year 2013 as declines in prices and production were reflected in lower tax revenue. Beer, cigarette and tobacco taxes fell 3.6 percent in fiscal year 2013. Beer taxes were flat and tobacco taxes were down only 1 percent; however, cigarette tax revenue declined 4.5 percent.

Major sources of unrestricted revenue in the Transportation Fund grew 0.7 percent in fiscal year 2013. Motor vehicle registration fees and motor fuel taxes rose 4.5 and 1.5 percent, respectively. Special fuel taxes, which include revenue from diesel fuel, fell 2.6 percent.

The Transportation Fund, however, receives significant revenue from earmarks and other restricted funds. Consequently total tax revenues and fees in the Transportation Fund, including earmarks, rose 11.3 percent to $960 million. In FY 2013 additional money to the Transportation Fund came from legislation passed in 2011 earmarking 30 percent of future growth in sales tax revenue for transportation, starting in fiscal year 2013. An additional $74.4 million came from this source. In fiscal year 2013 a total of $391.82 million in sales tax revenue was earmarked for transportation.

Revenue Collection by Fund

Fiscal Year 2013



$7,678,326,140

Total Net Revenue Collected - Fiscal Year 2013

Total Net Revenue Collected

Fiscal Years

2013	**$7,678,326,140**	2006	$6,475,224,565	1999	$4,087,027,884
2012	$6,884,553,251	2005	$5,543,508,218	1998	$3,855,800,137
2011	$6,500,656,769	2004	$4,943,158,364	1997	$3,223,448,534
2010	$6,096,086,275	2003	$4,689,165,325	1996	$3,221,673,913
2009	$6,511,492,872	2002	$4,627,686,312	1995	$2,966,041,867
2008	$7,328,837,843	2001	$4,613,619,736	1994	$2,667,314,005
2007	$7,209,517,572	2000	$4,467,595,067	1993	$2,414,732,208

Major Revenue Sources

(In Millions of Dollars)

Fiscal Year	State Sales And Use Tax[1]	Individual Income Tax[2]	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax[3, 4]
2013	**$1,615.94**	**$2,852.02**	**$474.43**	**$256.87**	**$338.17**
2012	1,582.53	2,459.43	441.46	252.95	268.89
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	2,332.5	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.4	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	198.9
2004	1,501.9	1,699.2	331.6	239.9	155.4
2003	1,444.0	1,575.4	325.2	236.6	118.9
2002	1,441.3	1,610.6	318.0	237.9	174.4
2001	1,431.4	1,713.1	314.3	229.4	179.6

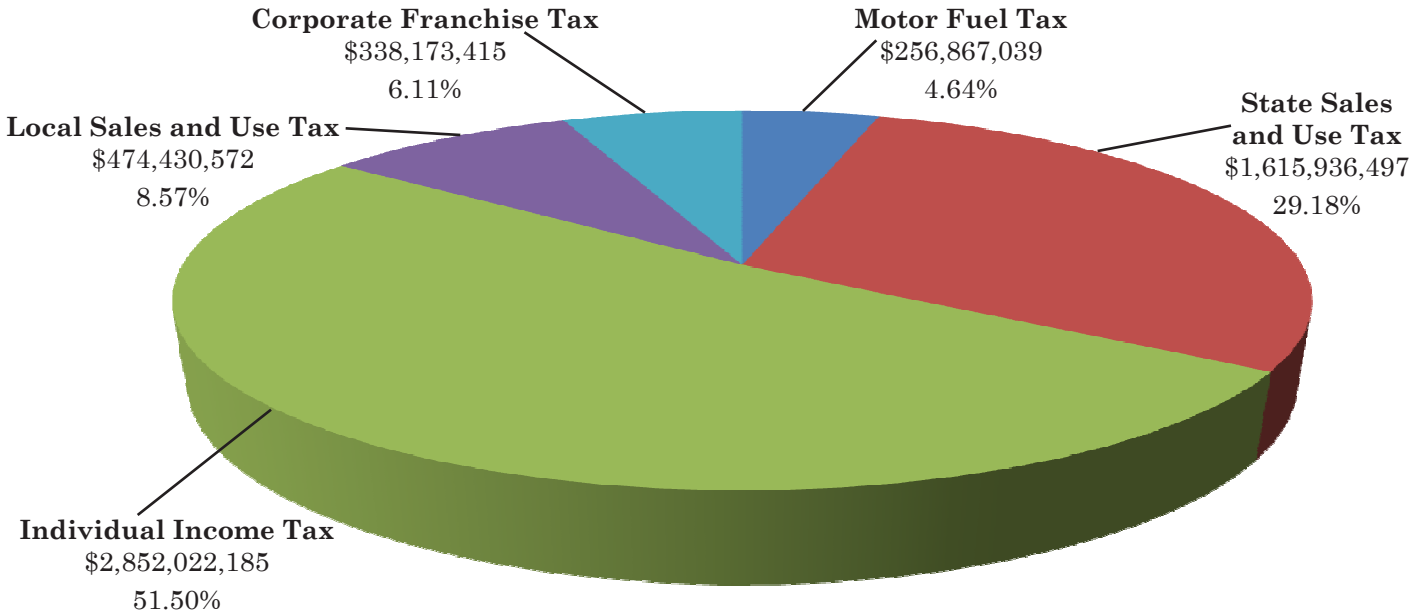
*** NOTE:** Starting with FY2011, individual income tax amounts and corporate franchise tax amounts no longer include mineral production withholding tax amounts.

[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.

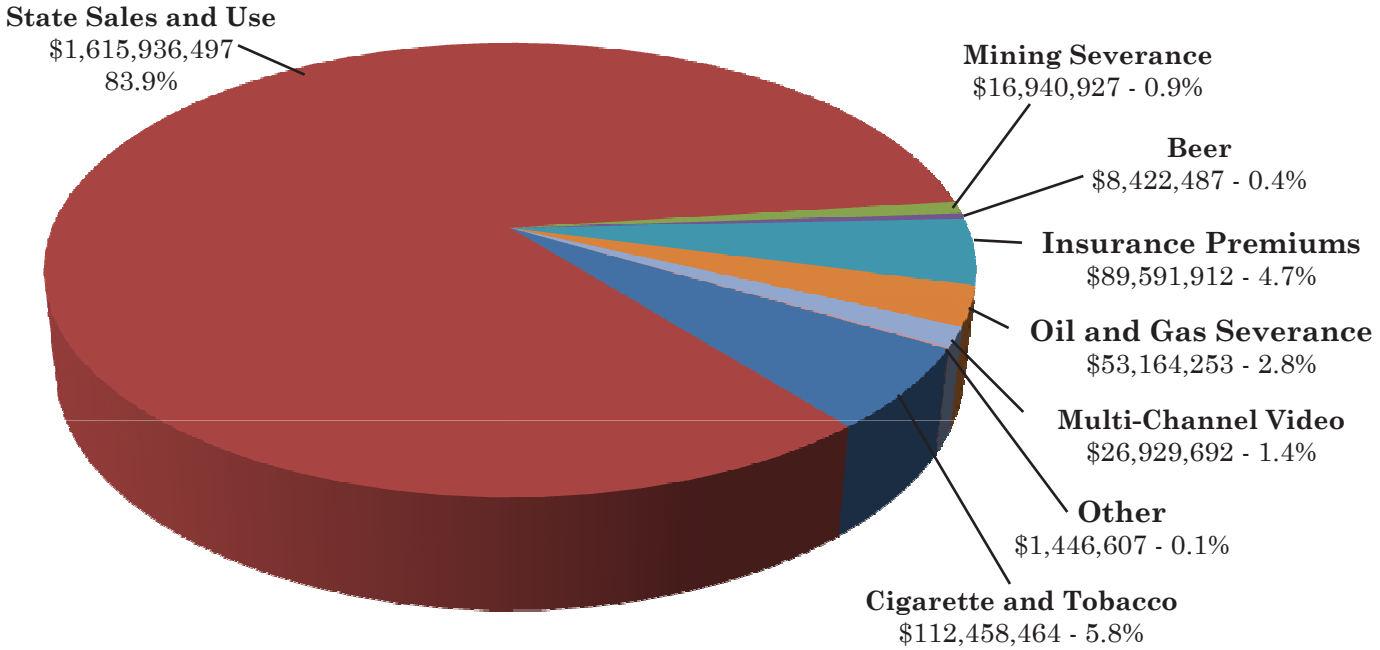
[4] FY2006 to FY2013 include radioactive waste and gross receipts taxes.



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

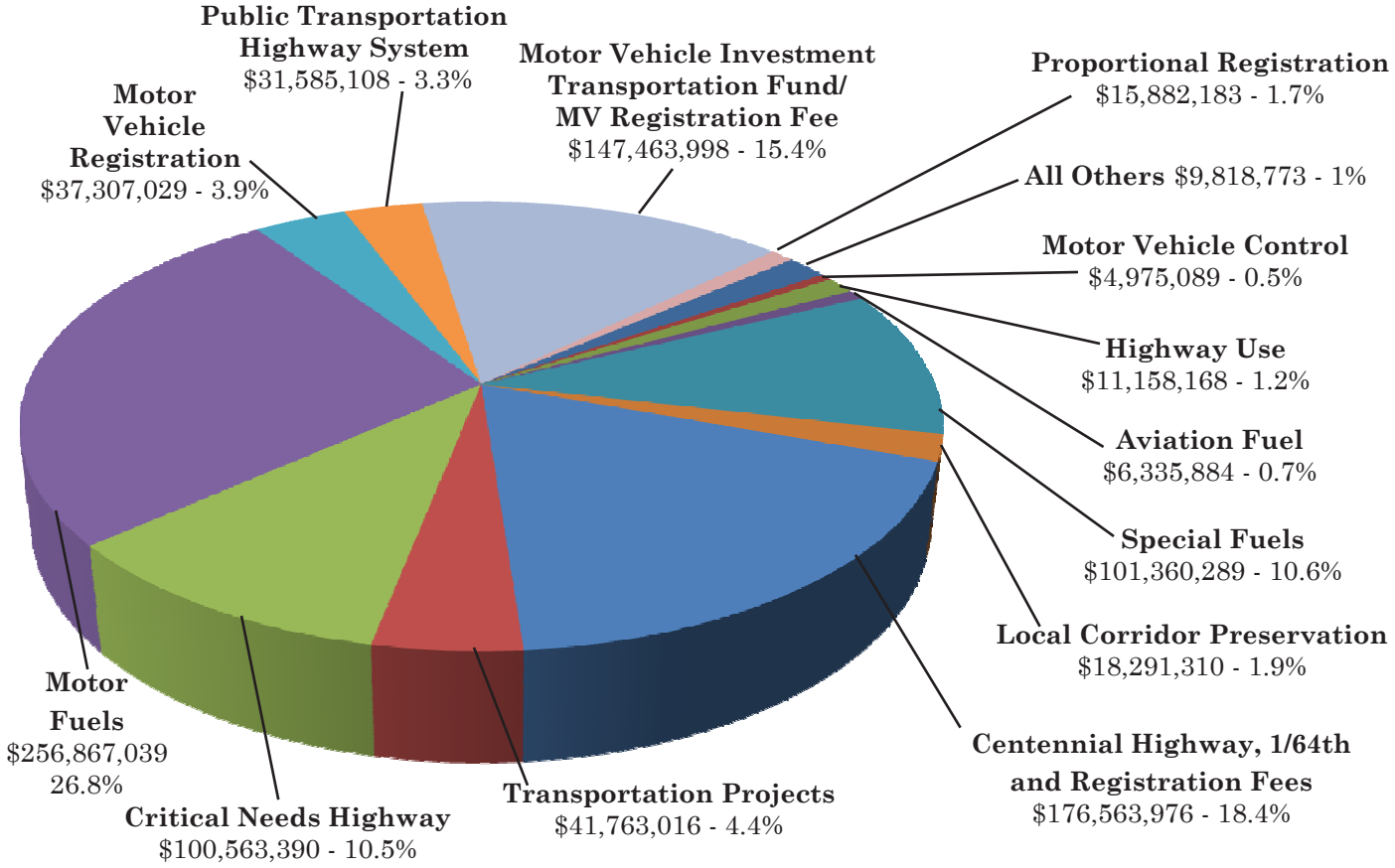
General Fund

Total Collected - $1,924,890,840



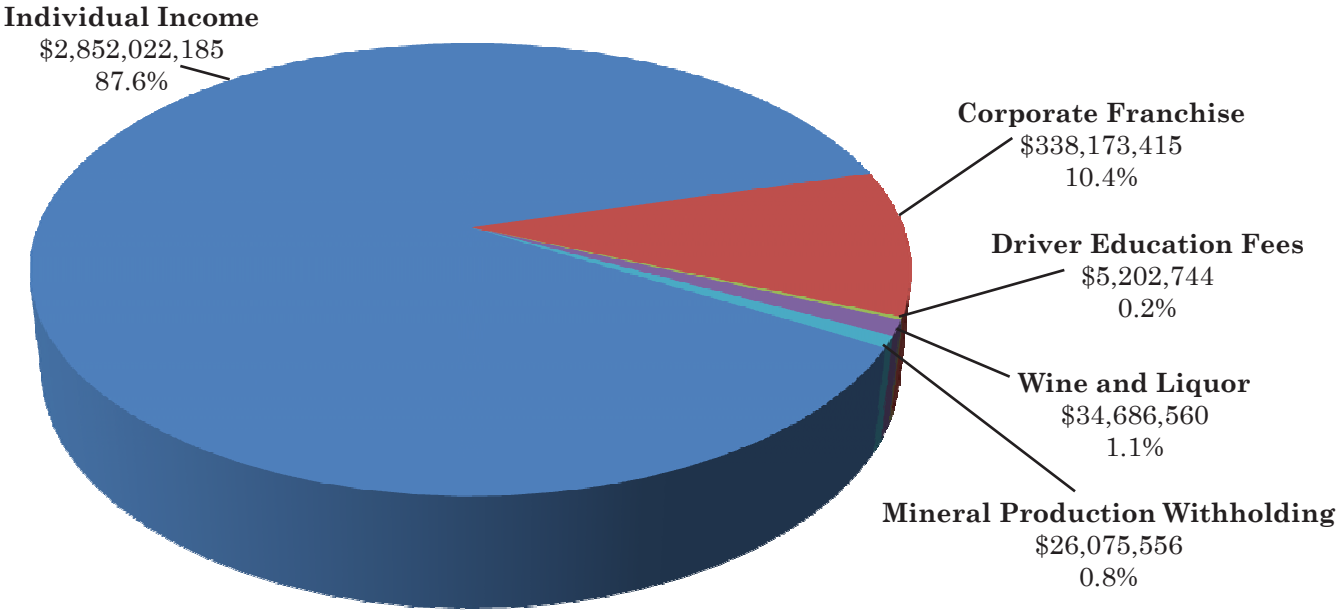
Transportation Fund

Total Collected - $959,935,252



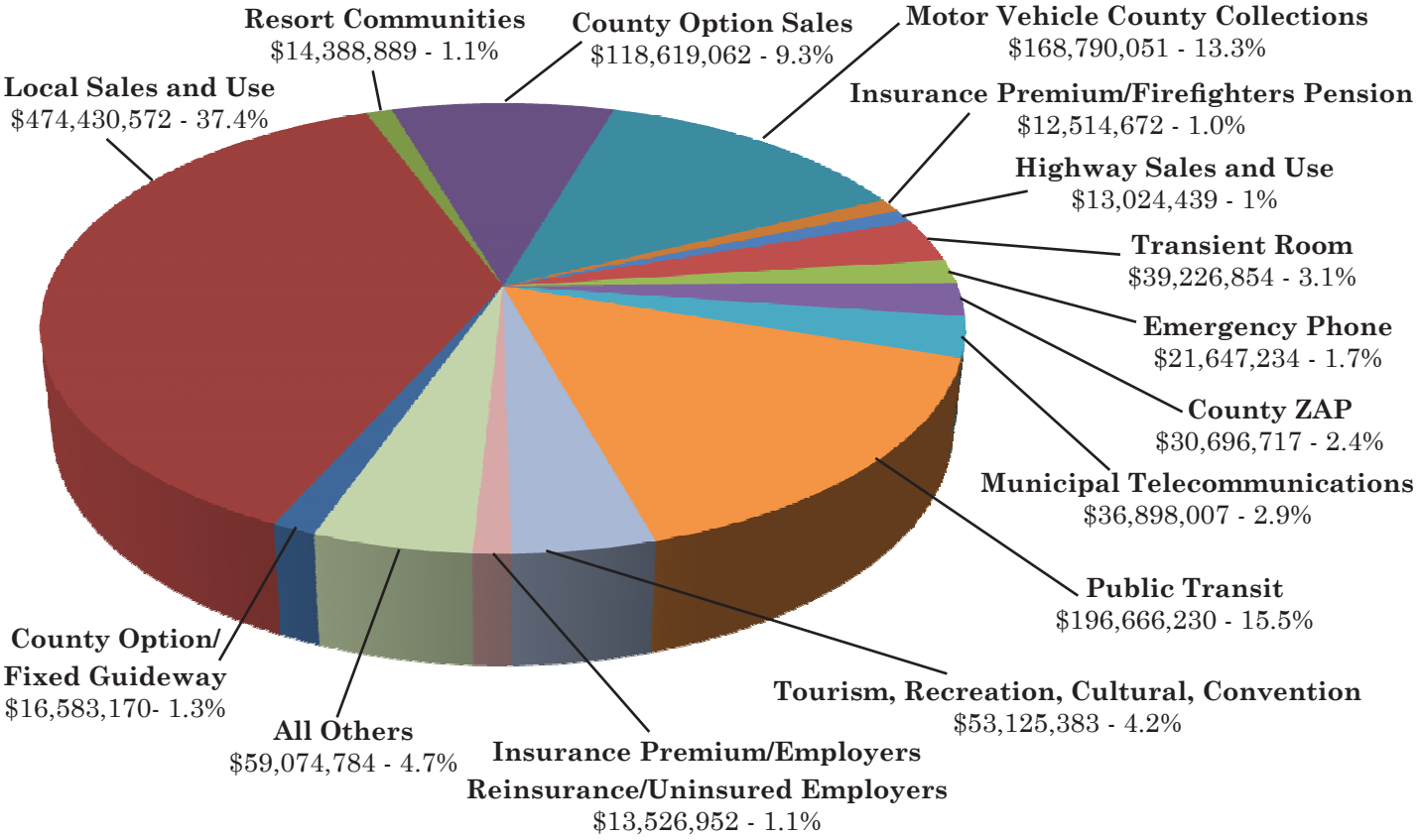
Education Fund

Total Collected - $3,256,160,460



Trust and Agency Fund

Total Collected - $1,269,213,016



Net Revenue Comparison

(Fiscal Years 2012 and 2013/TC-23 Report)

Dedicated Credits

Reporting Category Source and Distribution	FY2013 Net Revenue	FY2012 Net Revenue	Net Amount Change	Net % Change
45-Day Motor Vehicle Registration Permit	3,704,222	3,265,691	438,531	13.4%
Admin. Allowance Serv. Chrg: Sales Tax & Misc.	8,804,560	8,345,944	458,616	5.5%
County Property Tax Transaction Fees	2,319,732	2,250,792	68,940	3.1%
Dept. of Natural Resources Plants/Animal Protect: Sales	2,450,000	2,450,000	-	0.0%
Dept. of Nat. Resources Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Electronic Conversion Fees - Pmt Express	267,776	229,133	38,643	16.9%
Driving Under Influence Impound Fees	273,296	269,033	4,263	1.6%
Federal Revenues and Grants	484,593	505,490	(20,896)	-4.1%
Miscellaneous Dedicated Credits: Other Agencies	255,090	248,491	6,599	2.7%
Miscellaneous Dedicated Credits: Tax Commission	1,061,332	980,209	81,123	8.3%
Motor Vehicle Contract Services - Sale of Info	188,249	187,354	895	0.5%
MV Reg./Plate Fees: Plate, Admin.Fee	1,903,105	1,823,879	79,226	4.3%
Off Highway Vehicle Registration Fees	535,885	543,836	(7,951)	-1.5%
Private Organ Donation Contributions	67,988	67,264	723	1.1%
Traumatic Head and Spinal Cord Injury Rehab	188,760	28,360	160,400	565.6%
Water and Wastewater Projects: Div of Water Rights	871,892	759,516	112,377	14.8%
Dedicated Credits Total	**24,026,479**	**22,604,991**	**1,421,488**	**6.3%**

Education Fund

Corporate Tax	338,173,415	268,893,788	69,279,627	25.8%
Driver Education Fees - Dedicated Credits	5,202,744	5,108,029	94,716	1.9%
Individual Income Tax: Final Payments	538,303,332	307,586,323	230,717,008	75.0%
Individual Income Tax: Withholding	2,313,718,853	2,151,845,845	161,873,008	7.5%
Mineral Production Tax Withholding	26,075,556	28,342,125	(2,266,569)	-8.0%
Wine And Liquor Tax - Dedicated Credits	34,686,560	32,083,480	2,603,080	8.1%
Education Fund Totals	**3,256,160,460**	**2,793,859,589**	**462,300,871**	**16.5%**

Enterprise Fund

Land Grant Management Fund Reg. Fees	(2,876)	37,227	(40,103)	-107.7%
Liquor Mark Up	147,880,427	-	147,880,427	
Enterprise Funds Total	**147,877,551**	**37,227**	**147,840,323**	

Net Revenue Comparison

(Fiscal Years 2012 and 2013/TC-23 Report)

General Fund

Reporting Category Source and Distribution	FY2013 Net Revenue	FY2012 Net Revenue	Net Amount Change	Net % Change
Beer Tax	8,422,487	8,425,461	(2,974)	0.0%
Cigarette Licenses and Fees	19,420	14,010	5,410	38.6%
Cigarette Taxes	92,457,080	96,820,243	(4,363,163)	-4.5%
Court Warrant/Garnishments/Lien Fees	415,219	396,920	18,299	4.6%
DUI Impound Fees	1,922,740	1,892,769	29,971	1.6%
Farm Tool Tax Credit	(148,650)	(621,759)	473,109	-76.1%
Insurance Premium Tax: Admitted Insurers	89,591,912	84,413,666	5,178,246	6.1%
Mining Severance Tax	16,940,927	25,401,211	(8,460,284)	-33.3%
Miscellaneous Taxes and Other	2,700,389	2,538,749	161,640	6.4%
Motor Vehicle Business Regulation Fees: MVED	2,684,156	2,545,540	138,616	5.4%
Multi-Channel Video or Audio Service Tax	26,929,692	28,669,504	(1,739,812)	-6.1%
Oil And Gas Severance Tax	53,164,253	65,540,973	(12,376,719)	-18.9%
Property Tax Relief Credits: Circuit Breaker	(6,127,246)	(6,174,198)	46,952	-0.8%
State Sales And Use Tax	1,615,936,497	1,582,530,206	33,406,291	2.1%
Tobacco Products Tax	19,981,965	20,153,601	(171,636)	-0.9%
General Fund Total	**1,924,890,840**	**1,912,546,893**	**12,343,946**	**0.6%**

Restricted General Fund

Alcohol Beverage Enforcement/Treatment	5,118,317	5,308,891	(190,574)	-3.6%
Boat Fuel Tax	2,566,958	2,564,945	2,013	0.1%
Boat Registration Fees	1,630,025	1,697,345	(67,320)	-4.0%
Cigarette Tax - Tobacco Prevention	7,950,000	6,807,864	1,142,136	16.8%
Court Complex Fees	4,670,683	4,940,876	(270,193)	-5.5%
Electronic Payments Fee	4,122,696	6,128,551	(2,005,856)	-32.7%
Fire Academy Support Fund	6,257,339	6,816,013	(558,674)	-8.2%
Industrial Accident Fund	2,215,233	2,110,018	105,215	5.0%
Insurance Premium and Other	1,200,521	1,142,889	57,632	5.0%
Income Tax Contrib.: Organ/Homeless/Wolf/Spay/Meth	146,163	181,250	(35,088)	-19.4%
Lubricating Oil Fee: Used Oil	861,397	963,500	(102,103)	-10.6%
Motor Veh. Contrib.: Autism Aware./Cancer Resrch	20,154	11,723	8,431	71.9%
Motor Veh. Contrib.:Humanitarian/Education/Cultural	4,560	3,500	1,060	30.3%
Motor Veh. Contrib: Ut. Housing/Pub. Lands Access	22,079	21,353	726	3.4%
Off Highway Vehicle Fuel Tax	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Registration Fees	2,756,909	2,786,840	(29,930)	-1.1%
Oil & Gas Conservation Fee	5,870,532	6,432,953	(562,422)	-8.7%
Other Miscellaneous	1,967,068	1,495,634	471,434	31.5%
Snowmobile Registrations	393,894	286,901	106,993	37.3%
State Imposed Mass Transit Tax	3,167,314	2,995,151	172,164	5.7%
Statewide Unified E-911 Emergency Services	2,837,212	2,852,312	(15,100)	-0.5%
Water and Wastewater Projects: Sales	25,792,978	24,032,411	1,760,567	7.3%
Restricted General Fund Total	**80,622,033**	**80,630,923**	**(8,890)**	**0.0%**

Net Revenue Comparison

(Fiscal Years 2012 and 2013/TC-23 Report)

Special Revenues Fund

Reporting Category Source and Distribution	FY2013 Net Revenue	FY2012 Net Revenue	Net Amount Change	Net % Change
First Class County Transient Room Tax Fund	2,298,745	2,171,842	126,902	5.8%
Liquor Mark Up - Public Safety	3,468,656	3,206,199	262,457	8.2%
Miscellaneous Special Revenues	(32)	10	(42)	-420.4%
Navajo Revitalization Fund	1,388,541	2,569,236	(1,180,695)	-46.0%
Qualified Emergency Food Agencies Fund	915,002	915,000	2	0.0%
Uintah Basin Revitalization Fund	7,529,599	6,247,958	1,281,641	20.5%
Special Revenues Total	**15,600,511**	**15,110,246**	**490,266**	**3.2%**

Transportation Fund

Aviation Fuel Tax - Restricted	6,335,884	6,682,472	(346,588)	-5.2%
Centennial Highway 1/64% Sales Tax and Transfers	7,441,218	6,972,982	468,236	6.7%
Centennial Highway 8.3% Vehicle-Related Products	169,122,726	158,911,245	10,211,481	6.4%
Centennial Highway Motor Vehicle Registration Fee	32	23,341,995	(23,341,963)	-100.0%
County of the 1st Class State Highways	4,107,350	4,038,929	68,421	1.7%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	10,563,390	9,930,642	632,749	6.4%
DUI Impound Fees - Restricted	914,128	899,826	14,303	1.6%
Local Transportation Corridor Preservation Fee	18,291,310	17,610,295	681,015	3.9%
Motor Fuel Tax	256,867,039	252,953,856	3,913,183	1.5%
Motor Vehicle Control Fees	4,975,089	4,776,880	198,209	4.1%
Motor Vehicle Registration Fees	37,307,029	35,685,524	1,621,505	4.5%
Motor Vehicle Rental Tax - Restricted	4,720,995	4,523,964	197,031	4.4%
Motorcycle Safety Fees - Dedicated Credit	422,285	422,781	(495)	-0.1%
Motor Vehicle Public Safety	959,194	-	959,194	
MV Transportation Investment Fund - Regis. Fee	73,099,626	48,364,105	24,735,520	51.1%
Proportional Registration Fees	15,882,183	15,407,602	474,581	3.1%
Proportional Registration: Highway Use Tax	11,158,168	10,107,467	1,050,702	10.4%
Public Trans System Tax Highway: Sales - Restricted	27,477,757	25,476,985	2,000,773	7.9%
Special Fuel Tax	101,360,289	104,099,079	(2,738,789)	-2.6%
Transportation Inv. Fund - 30% Sales Growth Diversion	74,364,372	-	74,364,372	
Transportation Projects: Sales Tax - Restricted	41,763,016	39,123,168	2,639,847	6.7%
Uninsured Motorist Fees - Restricted	2,802,171	2,793,546	8,625	0.3%
Transportation Total	**959,935,252**	**862,123,341**	**97,811,911**	**11.3%**

Net Revenue Comparison

(Fiscal Years 2012 and 2013/TC-23 Report)

Trust and Agency Fund

Reporting Category Source and Distribution	FY2013 Net Revenue	FY2012 Net Revenue	Net Amount Change	Net % Change
Boy Scout License Plate Fees	10,062	10,009	52	0.5%
Car and Bus Tax	8,953,982	8,705,887	248,095	2.8%
Childrens License Plate Fees	26,184	28,532	(2,348)	-8.2%
Collegiate License Plate Fees	731,924	657,382	74,542	11.3%
County of the 2nd Class State Highway Projects	6,002,278	5,461,931	540,348	9.9%
County Option Fixed Guideway	16,583,170	15,044,805	1,538,365	10.2%
County Option Sales and Use Tax	118,619,062	110,329,024	8,290,038	7.5%
County Option Zoo, Arts Parks	30,696,717	28,834,681	1,862,036	6.5%
Emergency Services Phone Charge	21,647,234	22,954,708	(1,307,474)	-5.7%
Employers Reinsurance and Uninsured Employers	13,526,952	12,908,233	618,719	4.8%
Environmental Surcharge On Petroleum	4,860,224	4,688,718	171,506	3.7%
Firefighter's Pension Fund	12,514,672	13,631,360	(1,116,688)	-8.2%
Highways Sales and Use Tax	13,024,439	12,160,309	864,130	7.1%
Income Tax Contributions: Education	28,335	36,942	(8,607)	-23.3%
Income Tax Contributions: Election Campaign	98,752	96,148	2,604	2.7%
Local Sales And Use Tax	474,430,572	441,463,981	32,966,591	7.5%
Motor Vehicle Blindness Prevention Checkoff	27,578	27,330	248	0.9%
Municipal Energy Sales and Use Tax	4,186,852	4,043,658	143,194	3.5%
Municipal Telecommunications License Tax	36,898,007	39,768,411	(2,870,404)	-7.2%
Municipality Transient Room Tax	7,017,949	6,142,971	874,979	14.2%
Motor Vehicle 1st Class City	1,630,245	1,632,518	(2,273)	-0.1%
Motor Vehicle County Collections - MVA	168,790,051	169,304,891	(514,840)	-0.3%
Other License Plate and Contributions	92,203	93,144	(941)	-1.0%
Public Transit Tax	196,666,230	182,476,684	14,189,545	7.8%
Resort Communities Tax	14,388,889	13,485,629	903,259	6.7%
Rural County Hospital Tax	2,951,635	2,827,025	124,610	4.4%
Tax Cash Bonds	2,500	20,222	(17,722)	-87.6%
Tax Commission Suspense	15,869,405	12,571,653	3,297,752	26.2%
Tourism, Recreation, Cultural, Convention Tax	53,125,383	50,134,347	2,991,036	6.0%
Town Option Sales and Use Tax	3,647,621	3,536,695	110,926	3.1%
Transient Room Tax	39,226,854	34,937,494	4,289,360	12.3%
Waste Tire Recycling Fees	2,937,056	2,859,296	77,759	2.7%
Trust and Agency Total	**1,269,213,016**	**1,200,874,618**	**68,338,398**	**5.7%**
Net Revenue	**7,678,326,140**	**6,887,787,828**	**790,538,312**	**11.5%**

Income and Franchise Tax

Individual income taxes and corporate franchise and income taxes in Utah, as specified in the Utah Constitution, are used strictly to fund 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 tax 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 income. These credits phase out as income increases. Existing tax credits available for individual income tax, such as low income housing, historic preservation, at-home parent, and others continue under the new single rate individual 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 other than religious or charitable institutions operating in the state that are not otherwise required to pay income or franchise taxes.

A percentage of gross receipts at commercial radioactive waste facilities is imposed on the different 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 Commission schedules.

Individual Income Tax

2013	**$2,852,022,185**
2012	$2,459,432,168
2011	$2,298,175,190
2010	$2,104,592,033
2009	$2,319,571,988
2008	$2,598,838,985
2007	$2,561,383,572
2006	$2,277,611,642
2005	$1,926,595,614
2004	$1,692,276,665
2003	$1,572,512,496
2002	$1,605,310,235
2001	$1,705,271,260
2000	$1,651,448,292

Corporate Franchise Tax

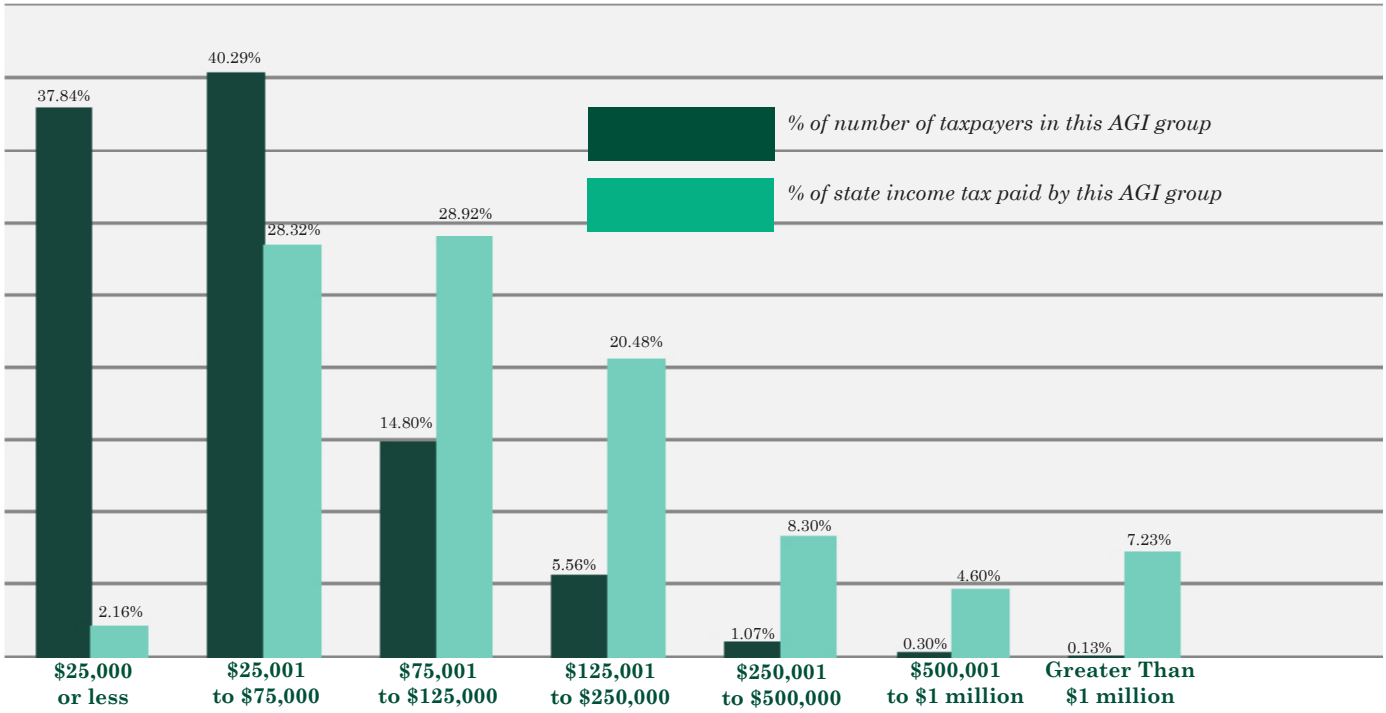
2013	**$338,173,415**
2012	$268,893,788
2011	$260,739,149
2010	$258,444,866
2009	$255,406,131
2008	$405,050,475
2007	$414,129,658
2006	$366,625,805
2005	$204,186,982
2004	$158,151,733
2003	$156,310,910
2002	$118,959,730
2001	$171,095,262
2000	$181,139,188

Mineral Withholding Tax

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
2001	$19,451,314
2000	$9,297,881

State Income Tax Data

(Based on 2011 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income groups with the percentage of the total amount of state income tax paid in Utah in the 2011 tax year. For example, the percentage of taxpayers earning $25,000 or less equals 37.8 percent; however, they paid only 2.16 percent of total state income taxes. On the other end of the spectrum, 0.1 percent of Utah taxpayers earned more than $1 million and paid 7.23 percent of the total state income taxes.

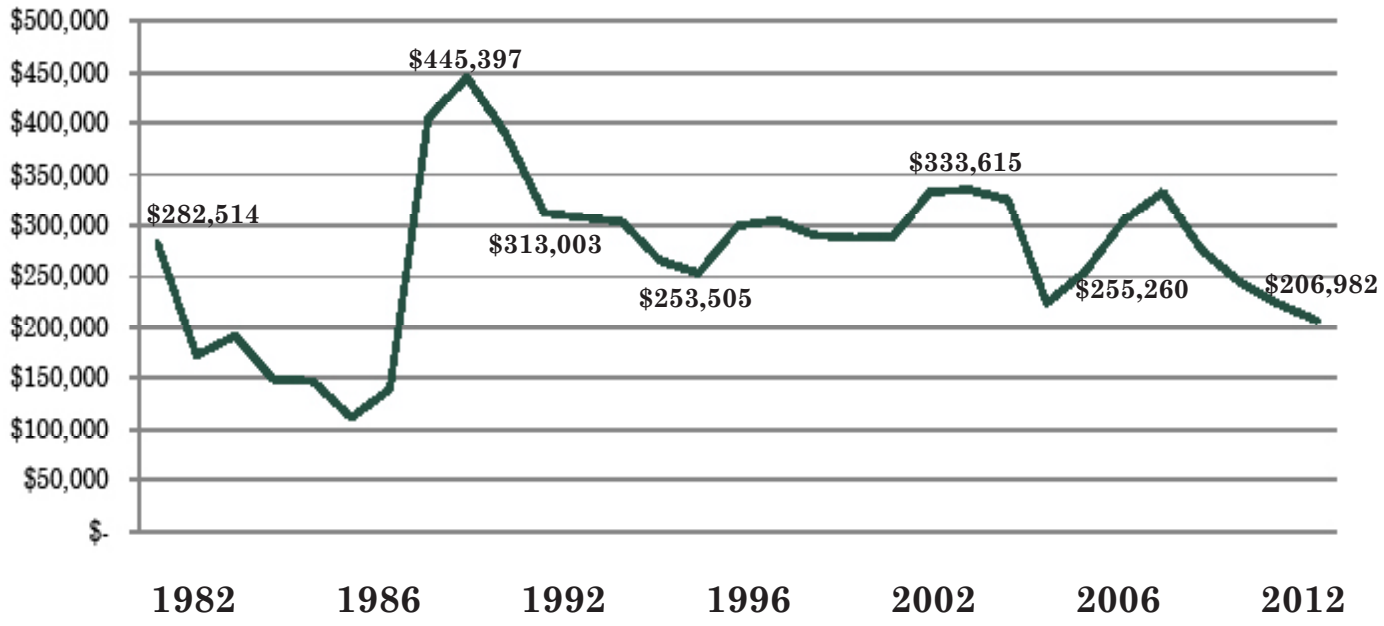
State Income Tax Adjusted Gross Income Data

Adjusted Gross Income Group	Number	Adjusted Gross Income	Taxes Paid	% of Taxpayers	% of Total Tax
$10,000 or less	165,706	-$1,633,144,467	$465,443	15.73%	0.02%
$10,001 to $25,000	232,926	$4,035,867,127	$45,592,626	22.11%	2.14%
$25 ,001 to $50,000	260,299	$9,465,031,844	$243,964,782	24.71%	11.44%
$50,001 to $75,000	164,180	$10,119,294,078	$360,095,701	15.58%	16.88%
$75,001 to $100,000	101,725	$8,777,240,080	$355,765,173	9.66%	16.68%
$100,001 to $125,000	54,098	$6,006,042,214	$261,091,464	5.14%	12.24%
$125,001 to $150,000	26,798	$3,649,636,598	$164,644,809	2.54%	7.72%
$150,001 to $250,000	31,852	$5,890,453,383	$272,154,584	3.02%	12.76%
$250,001 to $500,000	11,281	$3,779,483,071	$177,058,722	1.07%	8.30%
$500,001 to $1 million	3,198	$2,145,158,258	$98,036,233	0.30%	4.60%
More than $1 million	1,405	$3,621,537,608	$154,329,454	0.13%	7.23%
TOTAL	**1,053,468**	**$55,856,599,794**	**$2,133,198,991**	**100%**	**100%**

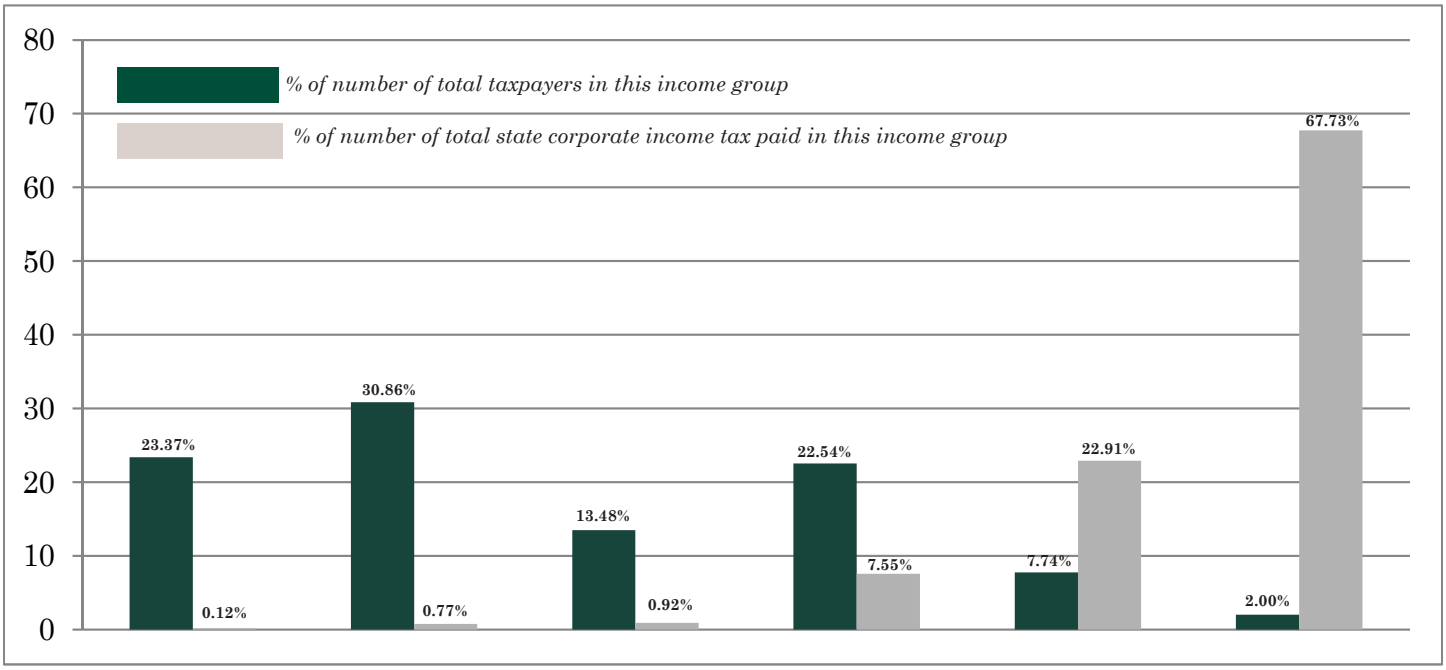
State Income Contributions

Category	2009		2010		2011		2012	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	3,836	$34,395	2,550	$31,968	2,215	$28,024	1,962	$26,214
Homeless Assistance	5,313	$75,901	3,650	66,885	3,214	$59,791	2,680	$54,546
Organ Transplant Fund	6,359	$67,668	3,963	$57,943	3,336	$54,183	2,993	$51,876
School District Foundations	2,433	$36,772	2,041	$39,575	1,672	$33,730	1,446	$34,815
Spay And Neuter	6,324	$61,663	3,329	$48,404	2,825	$43,408	2,264	$34,721
Meth Housing Rehab	-	-	-	-	384	$4,321	295	$4,810
TOTAL	24,265	$276,399	15,533	$244,775	13,646	$223,457	11,640	$206,982

Historical Total State Income Tax Contributions



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 2011. The non-minimum corporate taxpayers pay 99 percent of total corporate franchise tax.

State Corporate Taxable Income*

Taxable Income Group	Returns	% of Total Returns	Tax Amount	% of Total Corporate Tax Paid
Under $10,000	1,189	23.37%	$307,646	0.12
$10,001 to $50,000	1,570	30.86%	$2,021,692	0.77
$50,001 to $100,000	686	13.48%	$2,418,439	0.92
$100,001 to $1 million	1,147	22.54%	$19,855,328	7.55
$1 million to $10 million	394	7.74%	$60,227,311	22.91
Over $10 million	102	2%	$262,906,906	67.73
TOTAL	**5,088**	**100%**	**$178,076,490**	**100%**

**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 2011 tax year, approximately 75 percent of corporate returns paid the $100 minimum tax accounting for only 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 corporate'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 corporations 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 begininning in 2013.

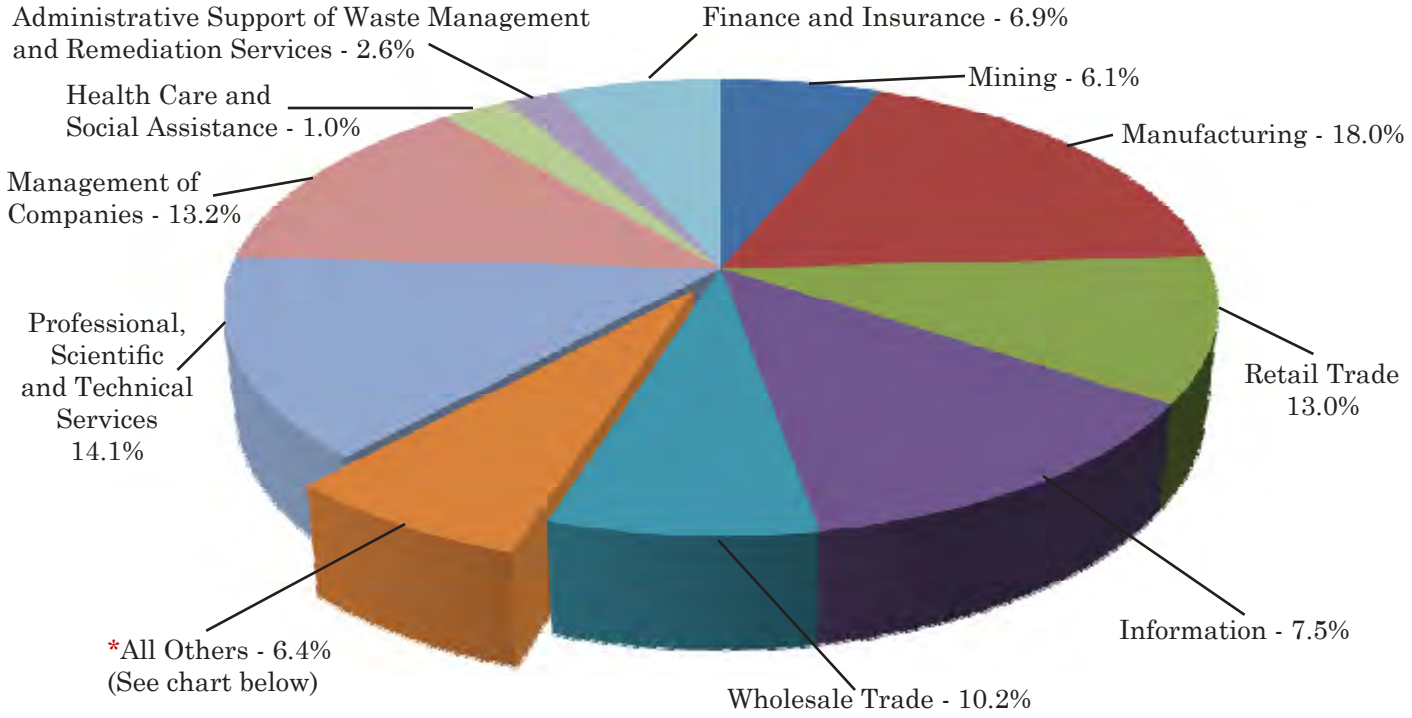
Industry (NAICS)	Returns	Franchise Tax	Share
Agriculture, Forestry, Fishing and Hunting	98	$601,075	0.2%
Mining	274	$16,204,278	6.1%
Utilities	44	$47,262	0.0%
Construction	1,120	$2,958,093	1.1%
Manufacturing	1,382	$47,807,256	18.0%
Wholesale Trade	1,704	$27,065,339	10.2%
Retail Trade	1,471	$34,350,148	13.0%
Transportation and Warehousing	384	$5,369,968	2.0%
Information	720	$19,792,031	7.5%
Finance and Insurance	1,623	$18,228,536	6.9%
Real Estate, Rental and Leasing	746	$1,501,811	0.6%
Professional, Scientific, and Technical Services	2,357	$37,441,318	14.1%
Management of Companies and Enterprises	727	$34,990,780	13.2%
Admin. Supt. Waste Mgmt. & Remed. Services	734	$6,846,936	2.6%
Educational Services	112	$994,130	0.4%
Health Care and Social Assistance	848	$2,746,211	1.0%
Arts, Entertainment, and Recreation	127	$274,743	0.1%
Accommodation and Food Services	373	$1,731,038	0.7%
Other Services (except Public Administration)	527	$3,443,885	1.3%
Unknown or Undisclosable	4,566	$2,734,134	1.0%
Total	**19,937**	**$265,128,972**	**100.0%**

This table includes all corporate taxpayers by industry with the number of returns and total tax for tax year 2011. Professional, scientific and technical services, retail trade, manufacturing and management of companies and enterprises are the four largest taxpaying industries. Each paid over $34 million in corporate franchise tax. See pie chart on following page for additional information.

These amounts reflect the liabilities shown on 2011 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2011. Moreover, returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

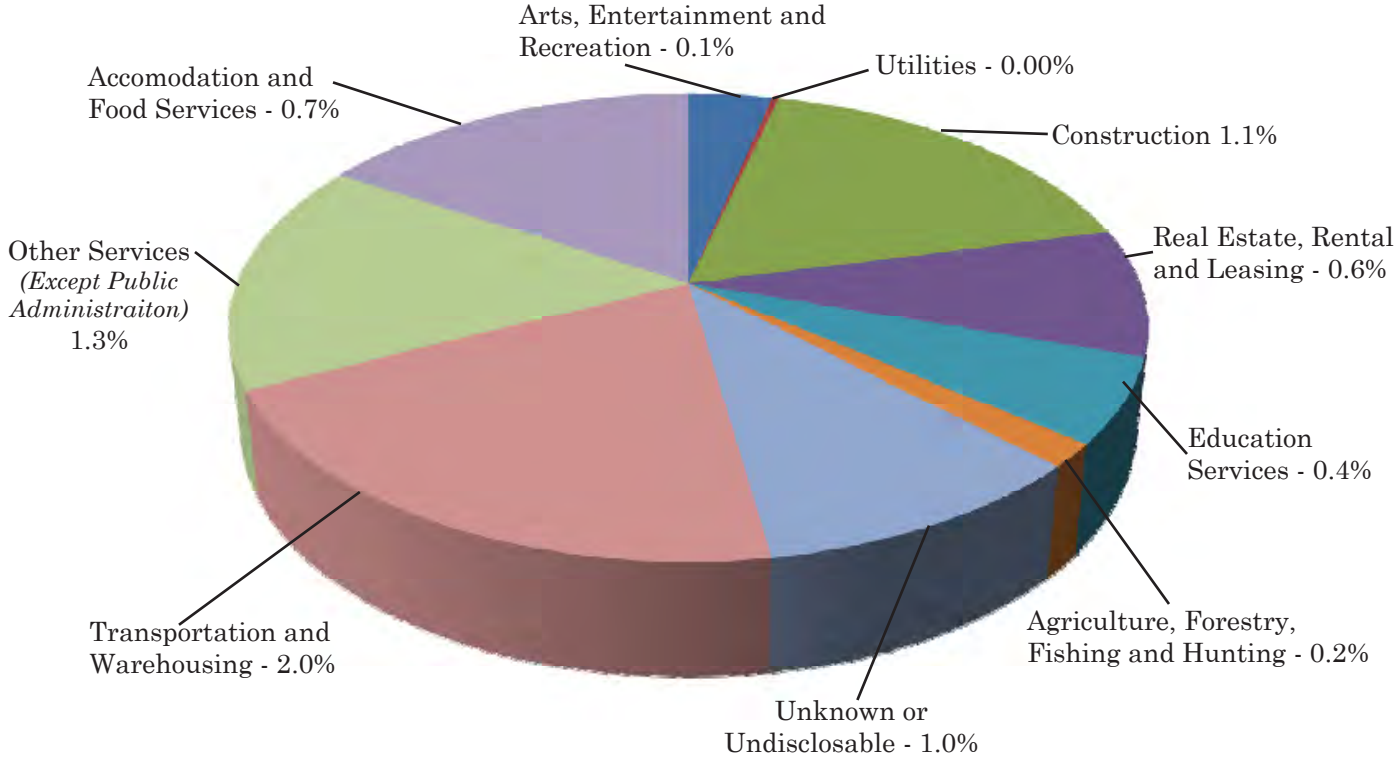
Corporate Franchise Tax by Industry

Major Industry Sectors



*"All Other" Industry Sectors

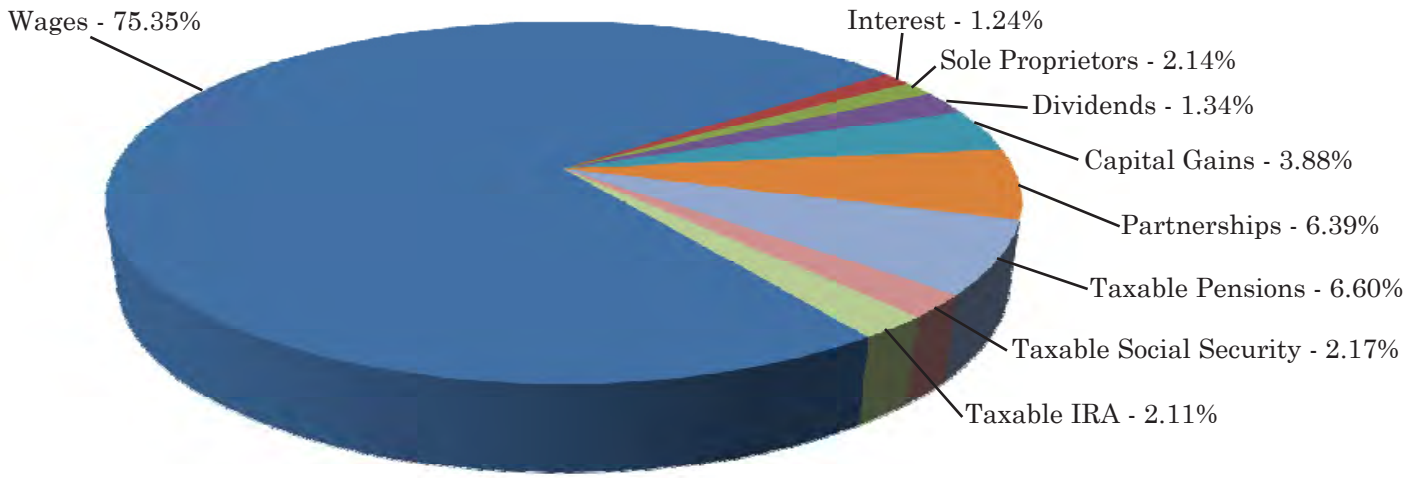
(6.4% of Total)



Federal Income Tax Data
(Based on 2011 Tax Year)

Select Return Data

	2008	2009	2010	2011	% Change 2010 to 2011
Returns	1,143,864	1,115,156	1,118,207	1,142,459	2.17%
Adjusted Gross Income (AGI)	$62,699	$57,598	$58,194	$60,761	4.41%
Personal Exemptions	2,670,348	2,683,631	2,705,157	2,725,122	0.74%
Federal Taxes	$6,681	$5,692	$5,786	$6,187	6.93%
Itemized Deductions (Amount)	$12,543	$11,971	$10,974	$11,478	4.60%
Itemized Deductions (Number)	458,769	440,206	446,952	444,093	-0.64%
Share Itemized	40.11%	39.47%	39.97%	38.87%	-2.75%
Itemized/Adjusted Gross Income	20.00%	20.78%	18.86%	18.89%	0.18%
Adjusted Gross Income per Return	54,813	51,650	52,042	53,184	2.19%

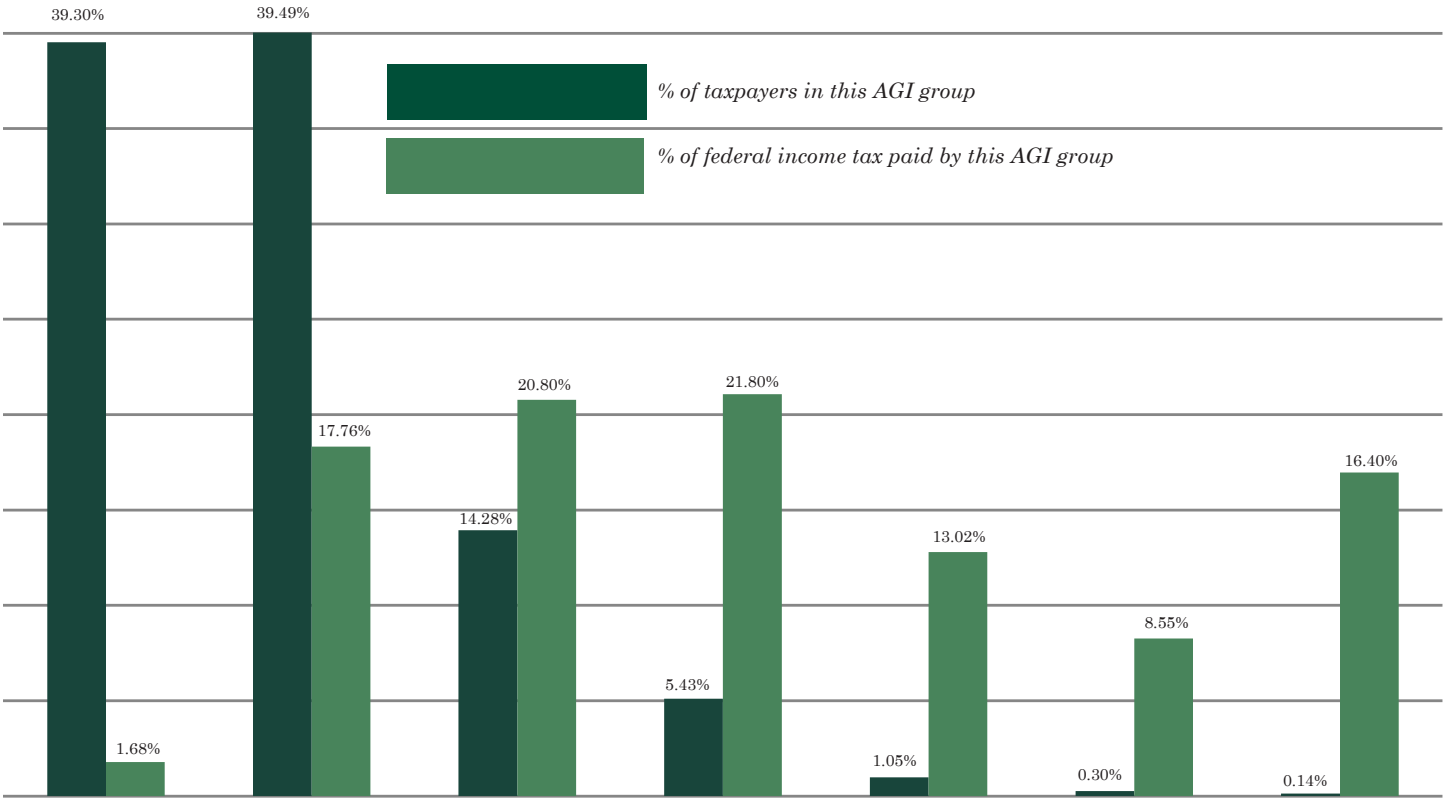


Sources of Income (in millions of dollars)

	2007	2008	2009	2010	2011	% Change 2010 to 2011
Wages	$44,207	$45,300	$44,116	$44,379	$46,322	4.38%
Interest	$1,625	$1,618	$1,147	$856	$766	-10.56%
Dividends	$1,074	$1,063	$822	$750	$825	10.07%
Sole Proprietors	$1,475	$1,349	$1,187	$1,238	$1,317	6.39%
Capital Gains	$5,439	$4,192	$2,426	$2,114	$2,387	12.95 %
Partnerships	$5 ,065	$4,188	$3,291	$3,512	$3,927	11.83%
Taxable Pensions	$3,433	$3,536	$3,664	$3,879	$4,058	4.64%
Taxable IRA	$ 864	$972	$880	$1,135	$1,295	14.06%
Taxable Social Security	$1,089	$1,107	$1,136	$1,244	$1,333	7.17%
Other	$238	$243	-$255	-$321	-$755	[1]35.09%
TOTAL INCOME	**$64,509**	**$63,568**	**$58,414**	**$58,784**	**$61,475**	**4.58%**

Federal Income Taxes Paid

(By Adjusted Gross Income Groups for 2011 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 2011 tax year. For example, the number of those earning less than $25,000 was nearly 40 percent of total Utah tax filers; however, they paid less than 2 percent of federal income taxes. Those who earned over $1 million was one-tenth of one percent of the number of people filing income tax returns from Utah; however they paid over 16 percent of the total federal income taxes.

Federal Income Taxes Paid by Utah Taxpayers

Adjusted Gross Income Group	Number	Federal Adjusted Gross Income	Federal Tax Paid	Percent	% of Tax Paid
$25,000 or less	448,967	$3,545,641,856	$103,754,604	39.30%	1.68%
$25,001 to75,000	451,208	$20,749,831,900	$1,099,069,644	39.49%	17.76%
$75,001 to $125,000	163,195	$15,481,491,615	$1,286,654,814	14.28%	20.80%
$125,001 to $250,000	62,091	$10,110,513,962	$1,348,641,799	5.43%	21.80%
$250,001 to $500,000	12,014	$4,030,071,593	$805,291,949	1.05%	13.02%
$500,001 to $1 million	3,391	$2,275,651,478	$529,249,206	0.30%	8.55%
$1,000,001 +	1,593	$4,567,334,711	$1,014,659,734	0.14%	16.40%
Total	**1,142,459**	**$60,760,537,115**	**$6,187,321,750**	**100%**	**100%**

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 2011 tax year it was more than $8,000 higher than Morgan County, second highest. The five lowest average AGI counties are all located in rural Utah.

County	Number of Returns	Average Adjusted Gross Income	Average Federal Tax	Average Net Exemptions	AGI County Rank
Beaver	2,354	$41,261	$4,661	2.72	22
Box Elder	19,259	$46,018	$5,273	2.64	14
Cache	40,813	$46,040	$6,351	2.61	13
Carbon	8,031	$47,710	$6,368	2.34	11
Daggett	355	$45,425	$4,921	2.38	15
Davis	116,397	$57,327	$7,704	2.64	4
Duchesne	7,225	$58,217	$9,037	2.69	3
Emery	3,875	$44,871	$5,295	2.69	16
Garfield	1,941	$37,123	$4,167	2.46	27
Grand	4,341	$46,261	$6,979	2.09	12
Iron	15,608	$38,500	$5,006	2.55	26
Juab	3,515	$42,559	$4,627	2.85	20
Kane	2,728	$40,320	$5,048	2.21	23
Millard	4,530	$42,383	$5,267	2.77	21
Morgan	3,659	$66,968	$9,924	2.76	2
Piute	472	$34,034	$3,954	2.51	29
Rich	760	$43,096	$5,571	2.76	17
Salt Lake	428,461	$51,689	$7,990	2.41	8
San Juan	3,482	$40,269	$4,862	2.64	24
Sanpete	8,107	$38,833	$4,695	2.87	25
Sevier	7,300	$43,026	$5,597	2.63	18
Summit	17,407	$75,318	$16,842	2.37	1
Tooele	21,630	$50,600	$5,653	2.68	8
Uintah	11,422	$55,685	$7,755	2.62	5
Utah	175,024	$49,736	$6,971	2.88	9
Wasatch	8,485	$54,409	$7,975	2.77	6
Washington	49,460	$43,003	$5,960	2.53	19
Wayne	1,013	$35,031	$4,799	2.49	28
Weber	96,569	$48,086	$6,168	2.41	11
TOTAL	**1,142,459**	**$53,363**	**$8,474**	**2.56**	

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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 complement the existing sales tax.

State Sales And Use Tax

(Net FY94 - FY13)

2013	**$1,615,936,497***
2012	$1,582,530,206
2011	$1,601,399,490
2010	$1,402,670,262
2009	$1,547,472,747
2008	$1,739,384,630
2007	$1,857,813,410
2006	$1,806,264,423
2005	$1,634,522,084
2004	$1,501,937,738
2003	$1,443,974,180
2002	$1,441,318,271
2001	$1,431,419,465
2000	$1,369,637,021
1999	$1,316,403,921
1998	$1,251,765,342
1997	$1,252,131,165
1996	$1,162,524,830
1995	$1,055,060,896
1994	$978,247,622

The Utah State Tax Commission collects and distributes 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 without a fee and retailers are required to collect the tax from customers and remit it 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

FY2013 Revenues/$1,615,936,497

* The $1,615,936,497 total is the general fund unrestricted amount. State law earmarked an additional $422,118,587 in revenues for natural resource protection, water, wastewater, transportation and other projects. The total reductions in unrestricted sales use tax ("earmarks") are reported in *Governor's Budget Recommendations Fiscal Year 2015*, page 9.)

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

FY2013 Revenues/ $474,430,572

Local Sales And Use Tax Collected

(FY94 to FY13)

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
2005	$361,096,500	1995	$212,640,426
2004	$331,554,140	1994	$188,542,186

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Beaver County					
Beaver City	$486,377	$468,469	-3.7%	$504,720	7.7%
Milford	$275,284	$209,682	-23.8%	$202,969	-3.2%
Minersville	$81,058	$86,904	7.2%	$91,809	5.6%
Total Cities and Towns	$842,718	$765,055	-9.2%	$799,498	4.5%
Beaver County (Unincorporated)	$221,331	$158,320	-28.5%	$167,808	6.0%
Total County, Cities and Towns	$1,064,050	$923,375	-13.2%	$967,305	4.8%
Box Elder County					
Bear River	$73,574	$77,919	5.9%	$84,415	8.3%
Brigham	$2,270,267	$2,324,696	2.4%	$2,461,007	5.9%
Corinne	$194,792	$157,145	-19.3%	$170,281	8.4%
Deweyville	$30,382	$29,452	-3.1%	$35,532	20.6%
Elwood	$90,969	$107,389	18.1%	$110,646	3.0%
Fielding	$37,294	$41,617	11.6%	$44,576	7.1%
Garland	$194,296	$225,903	16.3%	$237,911	5.3%
Honeyville	$124,058	$134,334	8.3%	$145,700	8.5%
Howell	$20,484	$22,237	8.6%	$23,118	4.0%
Mantua	$61,791	$62,593	1.3%	$65,507	4.7%
Perry	$676,756	$740,682	9.4%	$779,240	5.2%
Plymouth	$57,313	$70,413	22.9%	$82,421	17.1%
Portage	$21,548	$21,129	-1.9%	$22,478	6.4%
Snowville	$34,578	$31,106	-10.0%	$31,810	2.3%
Tremonton	$1,092,676	$1,163,824	6.5%	$1,207,179	3.7%
Willard	$177,136	$181,089	2.2%	$193,865	7.1%
Total Cities and Towns	$5,157,914	$5,391,528	4.5%	$5,695,683	5.6%
Box Elder County (Unincorporated)	$1,665,332	$1,064,797	-36.1%	$1,081,280	1.5%
Total County, Cities and Towns	$6,823,246	$6,456,325	-5.4%	$6,776,963	5.0%
Cache County					
Amalga	$46,632	$54,707	17.3%	$56,574	3.4%
Clarkston	$58,593	$57,688	-1.5%	$62,045	7.6%
Cornish	$25,653	$27,365	6.7%	$28,465	4.0%
Hyde Park	$432,416	$459,731	6.3%	$510,948	11.1%
Hyrum	$818,672	$795,207	-2.9%	$824,301	3.7%
Lewiston	$182,639	$185,485	1.6%	$193,866	4.5%
Logan	$7,549,571	$7,900,193	4.6%	$8,301,156	5.1%
Mendon	$103,992	$116,868	12.4%	$123,855	6.0%
Millville	$162,198	$167,956	3.5%	$178,737	6.4%
Newton	$66,332	$72,377	9.1%	$75,477	4.3%
North Logan	$1,560,915	$1,642,527	5.2%	$1,730,720	5.4%
Paradise	$78,289	$83,926	7.2%	$90,062	7.3%
Providence	$772,981	$833,310	7.8%	$852,803	2.3%
Richmond	$222,266	$250,612	12.8%	$272,080	8.6%
River Heights	$140,131	$153,054	9.2%	$161,047	5.2%
Smithfield	$1,019,092	$1,075,443	5.5%	$1,139,709	6.0%
Wellsville	$291,047	$323,374	11.1%	$340,882	5.4%
Trenton	$40,038	$40,257	0.5%	$43,065	7.0%
Nibley	$408,293	$492,604	20.6%	$525,541	6.7%
Total Cities and Towns	$13,979,750	$14,732,685	5.4%	$15,511,332	5.3%
Cache County (Unincorporated)	$854,806	$691,751	-19.1%	$729,562	5.5%
Total County, Cities and Towns	$14,834,556	$15,424,435	4.0%	$16,240,893	5.3%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Carbon County					
Helper	$257,604	$316,701	22.9%	$307,569	-2.9%
Price	$2,024,782	$2,159,032	6.6%	$2,067,391	-4.2%
Scofield	$4,144	$4,619	11.5%	$3,965	-14.2%
Sunnyside	$42,740	$50,895	19.1%	$48,589	-4.5%
Wellington	$205,786	$284,992	38.5%	$230,987	-18.9%
East Carbon	$135,032	$162,006	20.0%	$154,813	-4.4%
Total Cities and Towns	$2,670,087	$2,978,247	11.5%	$2,813,315	-5.5%
Carbon County (Unincorporated)	$899,582	$1,111,067	23.5%	$1,031,123	-7.2%
Total County, Cities and Towns	$3,569,669	$4,089,314	14.6%	$3,844,438	-6.0%
Daggett County					
Manila	$40,547	$40,290	-0.6%	$44,625	10.8%
Total Cities and Towns	$40,547	$40,290	-0.6%	$44,625	10.8%
Daggett County	$105,001	$115,632	10.1%	$126,098	9.1%
Total County, Cities and Towns	$145,548	$155,922	7.1%	$170,723	9.5%
Davis County					
Bountiful	$5,268,498	$5,597,443	6.2%	$5,868,177	4.8%
Centerville	$2,795,474	$2,959,159	5.9%	$3,104,128	4.9%
Clearfield	$3,108,405	$3,388,472	9.0%	$3,516,159	3.8%
Fruit Heights	$453,096	$464,295	2.5%	$494,960	6.6%
Farmington	$1,911,925	$2,313,040	21.0%	$2,541,741	9.9%
Kaysville	$2,825,916	$3,055,400	8.1%	$3,280,560	7.4%
Layton	$10,457,261	$11,080,492	6.0%	$11,700,289	5.6%
North Salt Lake	$2,273,525	$2,542,787	11.8%	$2,853,968	12.2%
South Weber	$548,737	$574,402	4.7%	$619,870	7.9%
Sunset	$562,737	$619,437	10.1%	$658,306	6.3%
Syracuse	$2,488,292	$2,793,932	12.3%	$2,942,089	5.3%
West Point	$755,704	$832,284	10.1%	$893,272	7.3%
Woods Cross	$1,723,429	$1,912,936	11.0%	$1,945,149	1.7%
Clinton	$2,397,288	$2,580,042	7.6%	$2,727,512	5.7%
West Bountiful	$1,560,811	$1,663,044	6.5%	$1,729,609	4.0%
Falcon Hill Davis		$13,738	N.A.	$8,388	-38.9%
Total Cities and Towns	$39,131,098	$42,390,903	8.3%	$44,884,177	5.9%
Davis County (Unincorporated)	$526,368	$529,508	0.6%	$742,765	40.3%
Total County, Cities and Towns	$39,657,466	$42,920,410	8.2%	$45,626,942	6.3%
Duchesne County					
Altamont	$57,139	$106,750	86.8%	$147,229	37.9%
Duchesne	$239,800	$344,732	43.8%	$344,408	-0.1%
Myton	$304,756	$310,029	1.7%	$207,257	-33.1%
Roosevelt	$1,385,379	$1,701,945	22.9%	$1,988,055	16.8%
Tabiona	$16,316	$21,271	30.4%	$19,641	-7.7%
Total Cities and Towns	$2,003,390	$2,484,728	24.0%	$2,706,590	8.9%
Duchesne County (Unincorporated)	$1,843,387	$2,338,109	26.8%	$3,099,266	32.6%
Total County, Cities and Towns	$3,846,777	$4,822,837	25.4%	$5,805,856	20.4%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Emery County					
Castle Dale	$309,085	$327,913	6.1%	$260,606	-20.5%
Clawson	$13,897	$14,362	3.3%	$15,071	4.9%
Cleveland	$59,145	$58,140	-1.7%	$57,129	-1.7%
Elmo	$32,450	$37,162	14.5%	$38,606	3.9%
Emery City	$35,737	$34,971	-2.1%	$33,693	-3.7%
Ferron	$147,444	$159,200	8.0%	$164,699	3.5%
Green River	$192,322	$200,304	4.2%	$201,720	0.7%
Huntington	$346,848	$392,450	13.1%	$341,290	-13.0%
Orangeville	$141,916	$170,861	20.4%	$173,503	1.5%
Total Cities and Towns	$1,278,845	$1,395,363	9.1%	$1,286,317	-7.8%
Emery County (Unincorporated)	$392,334	$437,386	11.5%	$357,447	-18.3%
Total County, Cities and Towns	$1,671,179	$1,832,749	9.7%	$1,643,764	-10.3%
Garfield County					
Antimony	$13,076	$14,999	14.7%	$16,437	9.6%
Boulder	$32,000	$34,874	9.0%	$37,546	7.7%
Bryce Canyon	$161,981	$168,198	3.8%	$171,589	2.0%
Cannonville	$18,058	$20,254	12.2%	$21,383	5.6%
Escalante	$106,224	$105,099	-1.1%	$107,616	2.4%
Hatch	$18,071	$17,271	-4.4%	$16,707	-3.3%
Henrieville	$14,350	$20,117	40.2%	$20,767	3.2%
Panguitch	$205,803	$221,141	7.5%	$229,982	4.0%
Tropic	$66,651	$74,627	12.0%	$76,887	3.0%
Total Cities and Towns	$636,215	$676,579	6.3%	$698,913	3.3%
Garfield County (Unincorporated)	$339,037	$338,850	-0.1%	$338,541	-0.1%
Total County, Cities and Towns	$975,252	$1,015,429	4.1%	$1,037,454	2.2%
Grand County					
Castle Valley	$33,553	$35,861	6.9%	$35,349	-1.4%
Moab	$1,339,969	$1,457,988	8.8%	$1,487,223	2.0%
Total Cities and Towns	$1,373,522	$1,493,849	8.8%	$1,522,572	1.9%
Grand County (Unincorporated)	$626,655	$660,902	5.5%	$785,307	18.8%
Total County, Cities and Towns	$2,000,177	$2,154,751	7.7%	$2,307,879	7.1%
Iron County					
Cedar City	$4,458,245	$4,741,111	6.3%	$4,977,337	5.0%
Enoch	$429,528	$497,091	15.7%	$527,069	6.0%
Kanarraville	$28,817	$33,277	15.5%	$34,688	4.2%
Paragonah	$42,161	$45,968	9.0%	$49,886	8.5%
Parowan	$287,981	$314,809	9.3%	$330,265	4.9%
Brian Head	$127,712	$127,621	-0.1%	$127,521	-0.1%
Total Cities and Towns	$5,374,445	$5,759,877	7.2%	$6,046,766	5.0%
Iron County (Unincorporated)	$690,286	$754,339	9.3%	$807,683	7.1%
Total County, Cities and Towns	$6,064,730	$6,514,216	7.4%	$6,854,449	5.2%
Juab County					
Eureka	$66,565	$61,660	-7.4%	$65,938	6.9%
Levan	$76,310	$81,762	7.1%	$86,755	6.1%
Mona	$157,629	$226,417	43.6%	$169,202	-25.3%
Nephi	$670,134	$730,539	9.0%	$799,487	9.4%
Rocky Ridge	$53,763	$70,171	30.5%	$74,150	5.7%
Total Cities and Towns	$1,024,400	$1,170,549	14.3%	$1,195,533	2.1%
Juab County (Unincorporated)	$153,536	$193,835	26.2%	$154,837	-20.1%
Total County, Cities and Towns	$1,177,936	$1,364,384	15.8%	$1,350,369	-1.0%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Kane County					
Alton	$12,319	$13,437	9.1%	$10,989	-18.2%
Glendale	$29,963	$34,837	16.3%	$36,799	5.6%
Kanab	$615,761	$675,909	9.8%	$701,208	3.7%
Orderville	$81,830	$89,535	9.4%	$92,311	3.1%
Big Water	$45,353	$54,697	20.6%	$56,757	3.8%
Total Cities and Towns	$785,225	$868,414	10.6%	$898,065	3.4%
Kane County (Unincorporated)	$408,791	$441,334	8.0%	$462,344	4.8%
Total County, Cities and Towns	$1,194,017	$1,309,748	9.7%	$1,360,409	3.9%
Millard County					
Delta	$729,336	$590,145	-19.1%	$647,839	9.8%
Fillmore	$334,693	$367,896	9.9%	$402,173	9.3%
Hinckley	$57,505	$65,576	14.0%	$65,038	-0.8%
Holden	$32,184	$34,106	6.0%	$36,506	7.0%
Kanosh	$40,822	$43,651	6.9%	$47,209	8.2%
Leamington	$19,979	$21,576	8.0%	$24,899	15.4%
Lynndyl	$11,079	$10,486	-5.4%	$10,958	4.5%
Meadow	$37,996	$35,137	-7.5%	$45,388	29.2%
Oak City	$51,252	$52,647	2.7%	$56,091	6.5%
Scipio	$47,495	$50,130	5.5%	$54,833	9.4%
Total Cities and Towns	$1,362,341	$1,271,351	-6.7%	$1,390,935	9.4%
Millard County (Unincorporated)	$494,423	$472,041	-4.5%	$479,266	1.5%
Total County, Cities and Towns	$1,856,764	$1,743,392	-6.1%	$1,870,201	7.3%
Morgan County					
Morgan	$433,008	$494,636	14.2%	$535,919	8.3%
Total Cities and Towns	$433,008	$494,636	14.2%	$535,919	8.3%
Morgan County (Unincorporated)	$568,954	$620,849	9.1%	$629,841	1.4%
Total County, Cities and Towns	$1,001,961	$1,115,485	11.3%	$1,165,760	4.5%
Piute County					
Circleville	$48,458	$54,246	11.9%	$54,495	0.5%
Junction	$18,036	$20,672	14.6%	$20,834	0.8%
Kingston	$12,181	$14,680	20.5%	$14,710	0.2%
Marysvale	$42,427	$49,107	15.7%	$50,472	2.8%
Total Cities and Towns	$121,101	$138,705	14.5%	$140,510	1.3%
Piute County (Unincorporated)	$22,616	$26,095	15.4%	$23,806	-8.8%
Total County, Cities and Towns	$143,717	$164,800	14.7%	$164,317	-0.3%
Rich County					
Garden City	$102,927	$113,612	10.4%	$127,821	12.5%
Laketown	$23,863	$30,441	27.6%	$32,441	6.6%
Randolph	$47,310	$49,671	5.0%	$52,015	4.7%
Woodruff	$27,044	$28,700	6.1%	$27,382	-4.6%
Total Cities and Towns	$201,144	$222,423	10.6%	$239,659	7.7%
Rich County (Unincorporated)	$510,783	$90,410	-82.3%	$84,080	-7.0%
Total County, Cities and Towns	$711,927	$312,833	-56.1%	$323,739	3.5%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Salt Lake County					
Alta	$308,108	$307,986	0.0%	$307,653	-0.1%
Bluffdale	$846,500	$867,648	2.5%	$977,527	12.7%
Cottonwood Heights	$4,541,931	$4,655,654	2.5%	$4,982,005	7.0%
Draper	$6,758,190	$7,265,075	7.5%	$7,960,044	9.6%
Herriman	$1,825,910	$2,187,346	19.8%	$2,348,237	7.4%
Holladay	$2,799,158	$3,007,314	7.4%	$3,189,082	6.0%
Midvale	$4,680,832	$5,065,903	8.2%	$5,409,828	6.8%
Murray	$12,571,422	$12,553,155	-0.1%	$12,766,860	1.7%
Riverton	$4,447,524	$4,725,914	6.3%	$5,014,672	6.1%
Salt Lake City	$41,122,239	$44,660,082	8.6%	$47,883,116	7.2%
Sandy	$15,695,410	$16,488,439	5.1%	$18,281,544	10.9%
South Jordan	$7,681,294	$9,362,645	21.9%	$9,728,297	3.9%
South Salt Lake	$10,893,606	$10,882,858	-0.1%	$10,877,513	0.0%
Taylorsville	$6,719,795	$7,178,222	6.8%	$7,471,591	4.1%
West Jordan	$13,415,438	$14,305,983	6.6%	$15,085,129	5.4%
West Valley	$17,825,561	$19,430,860	9.0%	$20,514,563	5.6%
Utah Data Center Salt Lake County		$25,333	N.A.	$18,869	-25.5%
Total Cities and Towns	$152,132,919	$162,970,417	7.1%	$172,816,529	6.0%
Salt Lake County (Unincorporated)	$18,784,452	$20,900,476	11.3%	$22,256,717	6.5%
Total County, Cities and Towns	$170,917,371	$183,870,893	7.6%	$195,073,246	6.1%
San Juan County					
Blanding	$421,666	$458,150	8.7%	$483,163	5.5%
Monticello	$254,201	$268,844	5.8%	$272,443	1.3%
Total Cities and Towns	$675,866	$726,995	7.6%	$755,606	3.9%
San Juan County (Unincorporated)	$1,340,704	$1,401,989	4.6%	$1,538,181	9.7%
Total County, Cities and Towns	$2,016,570	$2,128,983	5.6%	$2,293,787	7.7%
Sanpete County					
Centerfield	$115,021	$143,691	24.9%	$158,239	10.1%
Ephraim	$786,265	$887,687	12.9%	$931,216	4.9%
Fairview	$135,175	$147,155	8.9%	$155,237	5.5%
Fayette	$18,574	$20,764	11.8%	$22,687	9.3%
Fountain Green	$88,214	$96,433	9.3%	$101,925	5.7%
Gunnison	$325,163	$376,820	15.9%	$401,315	6.5%
Manti	$309,790	$333,367	7.6%	$346,338	3.9%
Mayfield	$38,803	$45,604	17.5%	$47,556	4.3%
Moroni	$135,384	$161,118	19.0%	$165,204	2.5%
Mount Pleasant	$363,838	$404,108	11.1%	$425,853	5.4%
Spring City	$87,805	$91,389	4.1%	$95,180	4.1%
Sterling	$25,636	$48,936	90.9%	$30,480	-37.7%
Wales	$23,871	$29,831	25.0%	$29,508	-1.1%
Total Cities and Towns	$2,453,541	$2,786,904	13.6%	$2,910,740	4.4%
Sanpete County (Unincorporated)	$388,506	$414,451	6.7%	$449,524	8.5%
Total County, Cities and Towns	$2,842,047	$3,201,355	12.6%	$3,360,264	5.0%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Sevier County					
Annabella	$58,705	$72,688	23.8%	$78,454	7.9%
Aurora	$101,740	$115,281	13.3%	$117,573	2.0%
Central Valley	$59,148	$47,238	-20.1%	$49,059	3.9%
Elsinore	$94,406	$94,287	-0.1%	$92,200	-2.2%
Glenwood	$37,316	$42,161	13.0%	$44,143	4.7%
Joseph	$26,655	$32,401	21.6%	$34,143	5.4%
Koosharem	$26,350	$30,424	15.5%	$32,198	5.8%
Monroe	$178,912	$208,719	16.7%	$224,366	7.5%
Redmond	$82,493	$82,139	-0.4%	$84,779	3.2%
Richfield	$1,545,745	$1,643,598	6.3%	$1,715,417	4.4%
Salina	$393,347	$435,897	10.8%	$432,652	-0.7%
Sigurd	$40,920	$40,932	0.0%	$45,600	11.4%
Total Cities and Towns	$2,645,737	$2,845,766	7.6%	$2,950,585	3.7%
Sevier County (Unincorporated)	$355,869	$438,900	23.3%	$451,434	2.9%
Total County, Cities and Towns	$3,001,606	$3,284,665	9.4%	$3,402,020	3.6%
Summit County					
Coalville	$175,075	$189,369	8.2%	$210,454	11.1%
Francis	$85,886	$96,427	12.3%	$107,342	11.3%
Henefer	$68,316	$75,066	9.9%	$80,790	7.6%
Kamas	$265,262	$291,062	9.7%	$320,836	10.2%
Oakley	$132,406	$150,068	13.3%	$163,659	9.1%
Park City	$3,938,701	$4,076,014	3.5%	$4,169,274	2.3%
Total Cities and Towns	$4,665,646	$4,878,006	4.6%	$5,052,356	3.6%
Summit County (Unincorporated)	$4,359,390	$4,675,149	7.2%	$5,077,894	8.6%
Total County, Cities and Towns	$9,025,036	$9,553,155	5.9%	$10,130,250	6.0%
Tooele County					
Grantsville	$916,700	$970,162	5.8%	$1,021,033	5.2%
Ophir	$2,700	$3,606	33.5%	$3,563	-1.2%
Stockton	$71,201	$124,235	74.5%	$37,842	-69.5%
Tooele	$4,177,592	$4,371,832	4.6%	$4,766,924	9.0%
Vernon	$25,673	$29,526	15.0%	$23,550	-20.2%
Wendover	$174,512	$169,924	-2.6%	$178,010	4.8%
Rush Valley	$45,342	$146,825	223.8%	$0	-100.0%
Total Cities and Towns	$5,413,720	$5,816,111	7.4%	$6,030,924	3.7%
Tooele County (Unincorporated)	$1,688,015	$1,960,938	16.2%	$1,937,217	-1.2%
Total County, Cities and Towns	$7,101,735	$7,777,049	9.5%	$7,968,140	2.5%
Uintah County					
Naples	$1,753,766	$2,003,161	14.2%	$2,205,252	10.1%
Vernal	$3,331,951	$4,074,210	22.3%	$4,115,614	1.0%
Ballard	$213,752	$326,639	52.8%	$348,057	6.6%
Total Cities and Towns	$5,299,469	$6,404,010	20.8%	$6,668,923	4.1%
Uintah County (Unincorporated)	$2,998,032	$3,584,630	19.6%	$3,717,685	3.7%
Total County, Cities and Towns	$8,297,501	$9,988,640	20.4%	$10,386,607	4.0%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Utah County					
Alpine	$851,046	$892,149	4.8%	$946,173	6.1%
American Fork	$5,059,403	$5,416,782	7.1%	$5,902,506	9.0%
Cedar Fort	$33,088	$36,463	10.2%	$38,192	4.7%
Eagle Mountain	$1,807,748	$1,885,229	4.3%	$2,035,190	8.0%
Fairfield	$13,131	$12,956	-1.3%	$14,197	9.6%
Genola	$127,996	$165,656	29.4%	$155,895	-5.9%
Goshen	$76,113	$80,775	6.1%	$86,263	6.8%
Lehi	$5,923,774	$6,651,108	12.3%	$7,288,304	9.6%
Lindon	$2,459,658	$2,764,408	12.4%	$2,954,675	6.9%
Mapleton	$725,814	$750,952	3.5%	$811,922	8.1%
Orem	$15,449,905	$16,275,206	5.3%	$17,150,811	5.4%
Payson	$2,297,552	$2,475,506	7.7%	$2,617,216	5.7%
Pleasant Grove	$3,498,417	$3,700,193	5.8%	$3,845,660	3.9%
Provo	$13,940,388	$14,633,508	5.0%	$15,474,360	5.7%
Salem	$630,789	$657,015	4.2%	$731,043	11.3%
Santaquin	$765,599	$862,068	12.6%	$931,029	8.0%
Saratoga Springs	$1,829,267	$2,122,120	16.0%	$2,312,248	9.0%
Highland	$1,507,578	$1,567,418	4.0%	$1,686,155	7.6%
Spanish Fork	$3,792,323	$4,166,831	9.9%	$4,647,615	11.5%
Springville	$3,650,787	$3,800,316	4.1%	$4,053,581	6.7%
Vineyard	$91,325	$108,609	18.9%	$1,047,262	864.3%
Cedar Hills	$942,154	$1,029,778	9.3%	$1,108,065	7.6%
Elk Ridge	$207,591	$214,942	3.5%	$233,334	8.6%
Woodland Hills	$112,850	$120,529	6.8%	$130,157	8.0%
Total Cities and Towns	$65,794,295	$70,390,519	7.0%	$76,201,855	8.3%
Utah County (Unincorporated)	$1,688,414	$1,741,620	3.2%	$1,665,187	-4.4%
Total County, Cities and Towns	$67,482,710	$72,132,139	6.9%	$77,867,042	8.0%
Wasatch County					
Charleston	$44,487	$76,984	73.0%	$69,445	-9.8%
Daniel	$61,675	$82,853	34.3%	$90,081	8.7%
Heber	$1,535,618	$1,799,027	17.2%	$2,007,702	11.6%
Independence	$26,471	$26,064	-1.5%	$29,392	12.8%
Midway	$464,452	$480,326	3.4%	$522,383	8.8%
Wallsburg	$28,111	$28,411	1.1%	$30,181	6.2%
Hideout	$57,219	$53,914	-5.8%	$59,551	10.5%
Total Cities and Towns	$2,218,032	$2,547,580	14.9%	$2,808,734	10.3%
Wasatch County (Unincorporated)	$638,353	$673,533	5.5%	$782,816	16.2%
Total County, Cities and Towns	$2,856,385	$3,221,113	12.8%	$3,591,549	11.5%

Local Sales Tax Distribution

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Washington County					
Apple Valley	$46,733	$65,790	40.8%	$67,984	3.3%
Enterprise	$158,533	$178,153	12.4%	$186,394	4.6%
Hurricane	$1,754,552	$1,926,230	9.8%	$2,112,483	9.7%
Ivins	$702,883	$701,854	-0.1%	$754,924	7.6%
La Verkin	$379,841	$397,940	4.8%	$428,378	7.6%
Leeds	$70,170	$78,778	12.3%	$85,935	9.1%
New Harmony	$23,963	$26,512	10.6%	$27,683	4.4%
Rockville	$22,401	$23,631	5.5%	$24,914	5.4%
St George	$12,094,660	$13,062,927	8.0%	$14,379,847	10.1%
Santa Clara	$565,398	$562,112	-0.6%	$598,556	6.5%
Springdale	$271,104	$292,795	8.0%	$344,746	17.7%
Toquerville	$110,981	$119,690	7.8%	$128,386	7.3%
Virgin	$52,614	$59,492	13.1%	$64,642	8.7%
Washington	$2,647,281	$2,895,266	9.4%	$3,109,126	7.4%
Hildale	$205,476	$265,168	29.1%	$300,340	13.3%
Total Cities and Towns	$19,106,591	$20,656,338	8.1%	$22,614,338	9.5%
Washington County (Unincorporated)	$832,558	$822,793	-1.2%	$829,813	0.9%
Total County, Cities and Towns	$19,939,149	$21,479,131	7.7%	$23,444,151	9.1%
Wayne County					
Bicknell	$45,279	$46,844	3.5%	$49,968	6.7%
Hanksville	$32,153	$36,651	14.0%	$36,133	-1.4%
Loa	$95,018	$103,189	8.6%	$106,052	2.8%
Lyman	$20,332	$23,317	14.7%	$23,930	2.6%
Torrey	$43,176	$44,414	2.9%	$48,519	9.2%
Total Cities and Towns	$235,958	$254,416	7.8%	$264,602	4.0%
Wayne County (Unincorporated)	$117,405	$132,498	12.9%	$134,122	1.2%
Total County, Cities and Towns	$353,364	$386,914	9.5%	$398,723	3.1%
Weber County					
Farr West	$776,312	$866,601	11.6%	$903,611	4.3%
Harrisville	$1,164,380	$1,110,119	-4.7%	$1,142,579	2.9%
Hooper	$543,930	$656,346	20.7%	$698,307	6.4%
Huntsville	$77,614	$81,404	4.9%	$85,343	4.8%
Marriott-Slaterville	$406,104	$402,266	-0.9%	$410,566	2.1%
North Ogden	$1,733,968	$1,830,226	5.6%	$1,943,676	6.2%
Ogden	$12,030,403	$13,025,855	8.3%	$13,690,414	5.1%
Plain City	$447,041	$483,361	8.1%	$518,123	7.2%
Pleasant View	$715,849	$802,099	12.0%	$857,579	6.9%
Riverdale	$4,625,571	$4,622,038	-0.1%	$4,617,907	-0.1%
Roy	$3,794,992	$4,074,076	7.4%	$4,297,243	5.5%
South Ogden	$2,357,926	$2,571,575	9.1%	$2,769,897	7.7%
Uintah	$157,644	$168,058	6.6%	$170,203	1.3%
Washington Terrace	$762,695	$839,984	10.1%	$886,326	5.5%
West Haven	$1,325,248	$1,487,875	12.3%	$1,626,554	9.3%
Total Cities and Towns	$30,919,676	$33,021,883	6.8%	$34,618,329	4.8%
Weber County (Unincorporated)	$2,029,822	$1,787,770	-11.9%	$1,882,200	5.3%
Total County, Cities and Towns	$32,949,498	$34,809,653	5.6%	$36,500,529	4.9%
Grand Total Cities and Towns	$367,977,201	$395,574,124	7.5%	$420,103,928	6.2%
Grand Total	**$413,521,942**	**$444,154,096**	**7.4%**	**$471,927,771**	**6.3%**

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. §59-12-2201

FY2013 Revenues/$196,666,230

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Brigham	$884,222	$868,645	-1.8%	$921,585	6.1%
Perry	$315,164	$312,439	-0.9%	$327,914	5.0%
Willard	$48,900	$41,175	-15.8%	$45,536	10.6%
Cache County	$2,869,655	$2,813,602	-2.0%	$2,914,289	3.6%
Hyde Park	$71,521	$77,043	7.7%	$92,351	19.9%
Hyrum	$140,849	$96,482	-31.5%	$89,513	-7.2%
Lewiston	$17,623	$19,594	11.2%	$19,737	0.7%
Logan	$2,144,230	$2,164,511	0.9%	$2,234,610	3.2%
Millville	$14,436	$11,410	-21.0%	$12,221	7.1%
North Logan	$495,923	$505,535	1.9%	$526,843	4.2%
Providence	$94,384	$89,048	-5.7%	$86,113	-3.3%
Richmond	$25,950	$30,086	15.9%	$34,763	15.5%
River Heights	$8,789	$9,236	5.1%	$8,748	-5.3%
Smithfield	$144,407	$147,432	2.1%	$152,777	3.6%
Nibley	$29,786	$34,890	17.1%	$37,167	6.5%
Davis County	$15,705,844	$16,471,588	4.9%	$17,337,906	5.3%
Salt Lake County	$113,587,425	$123,390,330	8.6%	$130,951,596	6.1%
Summit County	$1,242,848	$1,336,430	7.5%	$1,470,882	10.1%
Park City	$1,810,762	$1,963,393	8.4%	$2,000,333	1.9%
Tooele County	$285,676	$300,952	5.3%	$299,423	-0.5%
Tooele	$957,011	$932,861	-2.5%	$1,071,498	14.9%
Utah County[2]	$53,144	$8,017,168	14985.8%	$14,788,365	84.5%
Alpine[2]	$60,048	$27,328	-54.5%	$272	-99.0%
American Fork[2]	$1,412,752	$643,329	-54.5%	$18,961	-97.1%
Eagle Mountain[2]	$78,433	$35,707	-54.5%	$1,174	-96.7%
Lehi[2]	$968,898	$449,771	-53.6%	$8,976	-98.0%
Lindon[2]	$778,625	$400,705	-48.5%	$3,363	-99.2%
Mapleton[2]	$60,238	$24,692	-59.0%	$168	-99.3%
Orem[2]	$3,843,825	$1,682,821	-56.2%	$13,282	-99.2%
Payson[2]	$371,179	$164,459	-55.7%	$3,396	-97.9%
Pleasant Grove[2]	$395,675	$188,383	-52.4%	$5,786	-96.9%
Provo[2]	$2,398,490	$1,046,052	-56.4%	$38,006	-96.4%
Salem[2]	$59,668	$25,824	-56.7%	$1,602	-93.8%
Santaquin[1, 2]		$14,791	N.A.	$757	-94.9%
Saratoga Springs[2]	$203,450	$96,943	-52.4%	$1,730	-98.2%
Highland[2]	$125,128	$57,949	-53.7%	$2,004	-96.5%
Spanish Fork[2]	$586,472	$252,056	-57.0%	$2,296	-99.1%
Springville[2]	$621,995	$252,568	-59.4%	$6,416	-97.5%
Cedar Hills[2]	$83,827	$35,004	-58.2%	$44	-99.9%
Weber County	$18,287,385	$18,837,499	3.0%	$19,873,352	5.5%
Total Mass Transit	**$171,284,636**	**$183,869,733**	**7.3%**	**$195,405,757**	**6.3%**

Note 1: Effective 07/01/2011, Santaquin imposed the Mass Transit tax.

Note 2: Utah County imposes the mass transit tax county-wide effective 10/01/2011

The amounts collected as shown in the FY2013 Revenues at the top of the page are accrued revenues for the Mass Transit Sales tax. The revenues shown as a column total reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

County Option Sales Tax

County Option Tax Collected

(Net FY00 - FY13)

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
2008….$116,813,830	2001……$77,306,326
2007….$114,633,291	2000…..$74,014,757

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*

FY2013 Revenues/$118,619,062

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.

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Beaver County	$270,977	$233,428	-13.9%	$243,908	4.5%
Box Elder County	$1,737,236	$1,632,200	-6.0%	$1,709,159	4.7%
Cache County	$3,786,245	$3,899,332	3.0%	$4,095,798	5.0%
Carbon County	$908,841	$1,001,126	10.2%	$944,776	-5.6%
Daggett County	$75,348	$76,615	1.7%	$75,325	-1.7%
Davis County	$10,130,058	$10,886,236	7.5%	$11,502,185	5.7%
Duchesne County	$979,535	$1,218,878	24.4%	$1,463,550	20.1%
Emery County	$425,239	$433,875	2.0%	$384,945	-11.3%
Garfield County	$217,911	$228,913	5.0%	$237,702	3.8%
Grand County	$503,261	$540,556	7.4%	$578,718	7.1%
Iron County	$1,531,331	$1,635,303	6.8%	$1,718,241	5.1%
Juab County	$299,934	$345,129	15.1%	$340,898	-1.2%
Kane County	$299,775	$329,688	10.0%	$342,175	3.8%
Millard County	$472,036	$440,593	-6.7%	$471,501	7.0%
Morgan County	$255,156	$282,077	10.6%	$294,036	4.2%
Piute County	$75,850	$75,097	-1.0%	$74,395	-0.9%
Rich County	$180,903	$78,754	-56.5%	$81,377	3.3%
Salt Lake County	$42,176,606	$45,592,782	8.1%	$48,374,331	6.1%
San Juan County	$513,466	$538,224	4.8%	$578,436	7.5%
Sanpete County	$723,627	$804,084	11.1%	$842,374	4.8%
Sevier County	$758,543	$807,710	6.5%	$835,497	3.4%
Summit County	$2,212,691	$2,367,897	7.0%	$2,503,477	5.7%
Tooele County	$1,808,011	$1,951,280	7.9%	$2,023,677	3.7%
Uintah County	$2,090,060	$2,507,362	20.0%	$2,604,954	3.9%
Utah County	$17,231,911	$18,276,144	6.1%	$19,683,574	7.7%
Wasatch County	$758,649	$849,409	12.0%	$947,279	11.5%
Washington County	$5,075,137	$5,428,704	7.0%	$5,910,982	8.9%
Wayne County	$90,015	$97,857	8.7%	$100,553	2.8%
Weber County	$8,119,102	$8,585,530	5.7%	$9,056,775	5.5%
Total County Option	$103,707,452	$111,144,785	7.2%	$118,020,598	6.2%

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*

FY2013/$13,024,439

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

Highways Tax Collected

(Net FY01 to FY13)

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
2002	$6,270,817
2001	$5,744,043

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Price	$746,818	$769,318	3.0%	$699,012	-9.1%
Wellington	$48,593	$61,154	25.9%	$41,491	-32.2%
Roosevelt	$532,390	$671,911	26.2%	$819,092	21.9%
Green River	$68,378	$69,784	2.1%	$68,331	-2.1%
Moab	$491,959	$538,169	9.4%	$547,105	1.7%
Brian Head	$41,016	$44,809	9.2%	$47,226	5.4%
Nephi	$144,194	$155,280	7.7%	$183,594	18.2%
Blanding	$88,447	$95,113	7.5%	$102,772	8.1%
Monticello	$54,342	$56,117	3.3%	$53,010	-5.5%
Ephraim	$173,979	$186,875	7.4%	$196,129	5.0%
Fairview	$25,399	$27,061	6.5%	$28,604	5.7%
Gunnison	$47,101	$57,898	22.9%	$64,930	12.1%
Mt. Pleasant	$68,101	$66,537	-2.3%	$71,312	7.2%
Richfield	$519,728	$535,518	3.0%	$557,291	4.1%
Salina	$116,998	$129,033	10.3%	$121,414	-5.9%
Naples	$969,750	$1,106,245	14.1%	$1,226,755	10.9%
Vernal	$1,416,732	$1,806,640	27.5%	$1,794,461	-0.7%
Heber	$375,646	$437,662	16.5%	$499,031	14.0%
Midway	$103,076	$94,061	-8.7%	$103,482	10.0%
Hurricane	$390,406	$420,063	7.6%	$480,400	14.4%
Ivins	$88,161	$94,755	7.5%	$102,708	8.4%
La Verkin	$30,955	$32,016	3.4%	$34,453	7.6%
St George	$3,623,162	$3,853,199	6.3%	$4,350,445	12.9%
Santa Clara	$50,068	$48,927	-2.3%	$50,045	2.3%
Washington	$671,729	$710,519	5.8%	$761,567	7.2%
Total Highway	$10,887,128	$12,068,666	10.9%	$13,004,661	7.8%

Botanical, Cultural, Recreational and Zoological Tax

The botanical, cultural and zoological tax, often referred to as "ZAP" (zoo, arts, and parks) 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. §59-12-701

FY2013 Revenues/$30,696,717

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

Botanical, Cultural And Zoological Tax

(Net Collected FY04 to FY13)

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
2004	$18,448,162

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Centerville	$276,219	$293,964	6.4%	$307,764	4.7%
North Salt Lake	$228,378	$239,716	5.0%	$288,389	20.3%
Woods Cross	$191,669	$222,870	16.3%	$220,772	-0.9%
West Bountiful	$187,660	$196,444	4.7%	$184,254	-6.2%
Duchesne City	$18,725	$36,204	93.3%	$34,162	-5.6%
Roosevelt	$177,347	$223,851	26.2%	$273,011	22.0%
Cedar City	$394,534	$418,537	6.1%	$437,374	4.5%
Brian Head	$13,685	$14,936	9.1%	$15,746	5.4%
Salt Lake County	$16,523,949	$17,960,788	8.7%	$19,044,108	6.0%
Blanding	$29,475	$31,752	7.7%	$34,258	7.9%
Monticello	$18,114	$18,706	3.3%	$17,674	-5.5%
Centerfield[2]			N.A.	$292	N.A.
Gunnison[2]			N.A.	$1,510	N.A.
Mayfield[2]			N.A.	$121	N.A.
Aurora	$6,268	$6,948	10.9%	$6,579	-5.3%
Redmond	$5,085	$4,813	-5.4%	$4,689	-2.6%
Richfield[1]	$14,219	$177,553	1148.7%	$184,525	3.9%
Salina	$39,003	$43,013	10.3%	$40,475	-5.9%
Summit County	$1,126,007	$1,206,658	7.2%	$1,264,237	4.8%
Tooele City	$318,910	$310,880	-2.5%	$357,596	15.0%
Uintah County	$1,135,249	$1,413,754	24.5%	$1,452,497	2.7%
Orem	$1,535,957	$1,646,112	7.2%	$1,693,442	2.9%
Cedar Hills	$33,227	$35,017	5.4%	$38,065	8.7%
Weber County	$2,660,453	$2,740,020	3.0%	$2,889,473	5.5%
Total Botanical, Cultural and Zoological	$26,687,322	$29,008,118	8.7%	$30,582,557	5.4%

Note 1: Tax imposed effective 04/11/2011

Note 2: Tax imposed effective 04/11/2013

Tourism, Recreation, Cultural And Convention Facilities 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 replacing 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; and **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

FY2013/$53,125,383

Tourism Tax Collected

(Net FY00 to FY13)

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	$33,776,470
2002	$33,037,909
2001	$32,287,809
2000	$30,926,333

The amounts collected as shown in the shaded box are accrued revenues for the tourism, recreation, cultural and convention facilities tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Motor Vehicle Leasing Tax

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Davis County	$389,694	$444,993	14.2%	$451,461	1.5%
Duchesne County	$90	$0	-100.0%	$302	N.A.
Grand County	$23,011	$40,787	77.2%	$61,355	50.4%
Morgan County	$8,007	$8,883	10.9%	$8,981	1.1%
Salt Lake County	$9,919,125	$10,455,154	5.4%	$10,411,942	-0.4%
Sevier County	$18,006	$19,803	10.0%	$20,429	3.2%
Uintah County	$1,418	$2,005	41.5%	$15,225	659.2%
Utah County	$674,538	$736,266	9.2%	$791,825	7.5%
Washington County	$296,353	$337,265	13.8%	$362,673	7.5%
Weber County	$294,920	$322,856	9.5%	$334,794	3.7%
Total Leasing	$11,625,161	$12,368,013	6.4%	$12,458,987	0.7%

Room Rental Tax

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Salt Lake County	$1,553,424	$1,718,720	10.6%	$1,797,247	4.6%
Total Room Rental	$1,553,424	$1,718,720	10.6%	$1,797,247	4.6%

Restaurant Tax

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Beaver County	$80,748	$85,997	6.5%	$89,622	4.2%
Box Elder County	$391,413	$405,339	3.6%	$439,936	8.5%
Cache County	$1,008,919	$1,093,737	8.4%	$1,105,093	1.0%
Carbon County	$217,695	$231,968	6.6%	$219,566	-5.3%
Daggett County	$7,155	$13,252	85.2%	$15,668	18.2%
Davis County	$2,962,840	$3,129,893	5.6%	$3,312,122	5.8%
Duchesne County	$133,523	$141,762	6.2%	$157,760	11.3%
Emery County	$51,349	$41,374	-19.4%	$46,492	12.4%
Garfield County	$183,859	$179,938	-2.1%	$194,432	8.1%
Grand County	$347,838	$374,463	7.7%	$390,121	4.2%
Iron County	$482,682	$514,472	6.6%	$530,732	3.2%
Juab County	$84,865	$91,494	7.8%	$97,305	6.4%
Kane County	$135,882	$149,577	10.1%	$165,224	10.5%
Morgan County	$37,299	$39,358	5.5%	$42,344	7.6%
Rich County	$31,346	$22,530	-28.1%	$35,567	57.9%
Salt Lake County	$15,888,099	$16,817,819	5.9%	$17,871,048	6.3%
San Juan County	$21,240	$59,043	178.0%	$81,119	37.4%
Sanpete County	$100,029	$108,603	8.6%	$117,992	8.6%
Sevier County	$193,109	$200,214	3.7%	$213,548	6.7%
Summit County	$1,751,968	$1,896,338	8.2%	$2,108,852	11.2%
Tooele County	$424,087	$459,768	8.4%	$452,451	-1.6%
Uintah County	$325,768	$373,166	14.5%	$420,429	12.7%
Utah County	$4,636,516	$5,018,714	8.2%	$5,386,843	7.3%
Wasatch County	$357,913	$372,970	4.2%	$421,835	13.1%
Washington County	$1,760,750	$1,928,741	9.5%	$2,128,563	10.4%
Wayne County	$39,655	$44,553	12.3%	$48,680	9.3%
Weber County	$2,421,531	$2,494,562	3.0%	$2,625,379	5.2%
Total Restaurant	$34,078,078	$36,289,643	6.5%	$38,718,721	6.7%

Motor Vehicle Rental Tax

The motor vehicle rental tax is a statewide 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles 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*

FY2013 Revenues/$4,720,995

Statewide Motor Vehicle Rental Tax Collected

(Net FY02 - FY13)

2013	**$4,720,995**	2007	$4,030,263
2012	$4,523,964	2006	$4,030,263
2011	$4,387,174	2005	$3,320,001
2010	$4,148,663	2004	$2,852,060
2009	$3,741,538	2003	$3,149,264
2008	$4,933,041	2002	$3,510,375

The amounts collected as shown in the shaded box are accrued revenues for the statewide motor vehicle rental tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing.

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Statewide Motor Vehicle Rental	$4,321,390	$4,615,169	6.8%	$4,659,266	1.0%
Total MV Rental	$4,321,390	$4,615,169	6.8%	$4,659,266	1.0%

Resort Communities Sales Tax

A municipality may levy the resort communities tax if the transient rooms 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 Commission collects and distributes the tax for local governmental units.

Utah Code Ann. §59-12-401

FY2013 Revenues/$14,388,889

Resort Communities Tax Collected

(Net FY87 to FY13)

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	$7,324,859	1988	$1,556,413
2001	$7,328,211	1987	$1,366,658
2000	$6,764,468		

The amounts collected as shown in the shaded box are accrued revenues for the resort communities tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Green River	$341,811	$348,513	2.0%	$341,397	-2.0%
Boulder	$32,893	$31,473	-4.3%	$35,108	11.5%
Bryce Canyon	$328,997	$320,540	-2.6%	$321,794	0.4%
Panguitch	$163,542	$171,440	4.8%	$180,227	5.1%
Tropic	$52,012	$54,068	4.0%	$54,451	0.7%
Moab	$2,485,082	$2,743,620	10.4%	$2,780,852	1.4%
Brian Head	$205,591	$224,105	9.0%	$236,179	5.4%
Kanab	$551,782	$564,339	2.3%	$565,403	0.2%
Orderville	$67,018	$77,117	15.1%	$76,485	-0.8%
Garden City	$121,819	$194,620	59.8%	$235,076	20.8%
Alta	$598,229	$586,115	-2.0%	$639,177	9.1%
Monticello[1]	$219	$16	-92.6%	$2	-87.0%
Park City	$6,629,282	$7,182,828	8.4%	$7,459,209	3.8%
Independence	$27,997	$29,021	3.7%	$33,963	17.0%
Midway	$376,122	$344,028	-8.5%	$378,299	10.0%
Springdale	$681,354	$751,055	10.2%	$902,988	20.2%
Total Resort	$12,663,752	$13,622,898	7.6%	$14,240,611	4.5%

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

County Transient Room 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

County Transient Room Tax Collected

(Net FY93 to FY13)

2013… $39,226,854	2006 …..$18,105,021	1999 …..$15,429,323
2012… $34,937,494	2005 …..$17,521,252	1998 …..$15,036,402
2011 …. $26,893,159	2004 …..$18,486,394	1997 …..$14,948,604
2010…. $24,007,496	2003 …..$17,489,451	1996 …..$13,364,431
2009…..$24,445,300	2002 …..$18,486,394	1995 …..$11,784,423
2008 …..$28,652,137	2001 …..$17,489,451	1994 …..$10,826,711
2007…..$20,294,926	2000 …..$16,342,724	1993 …..$10,051,735

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

2013 Revenues/$39,226,854

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Beaver County	$190,614	$192,073	0.8%	$206,729	7.6%
Box Elder County	$221,033	$194,184	-12.1%	$199,620	2.8%
Cache County	$348,275	$368,482	5.8%	$412,189	11.9%
Carbon County	$261,844	$280,200	7.0%	$243,330	-13.2%
Daggett County	$78,075	$63,103	-19.2%	$65,919	4.5%
Davis County	$3,005	$879,434	29163.0%	$1,033,439	17.5%
Duchesne County	$439	$82,822	18771.1%	$91,931	11.0%
Emery County	$0	$217,763	N.A.	$309,251	42.0%
Garfield County	$0	$836,189	N.A.	$1,199,912	43.5%
Grand County	$3,257	$1,270,180	38892.8%	$2,095,866	65.0%
Iron County	$815,064	$868,886	6.6%	$954,067	9.8%
Juab County	$66,079	$68,986	4.4%	$77,255	12.0%
Kane County	$1,089,753	$1,241,408	13.9%	$1,371,061	10.4%
Millard County	$115,355	$112,797	-2.2%	$115,074	2.0%
Morgan County	$6,886	$4,843	-29.7%	$4,204	-13.2%
Piute County	$15,684	$15,222	-2.9%	$18,968	24.6%
Rich County	$11,085	$114,806	935.7%	$149,402	30.1%
Salt Lake County	$11,223,549	$12,417,770	10.6%	$12,985,113	4.6%
San Juan County	$471,024	$523,458	11.1%	$530,765	1.4%
Sanpete County	$76,653	$78,103	1.9%	$90,263	15.6%
Sevier County	$294,830	$383,833	30.2%	$424,783	10.7%
Summit County	$4,816,708	$5,405,296	12.2%	$6,167,472	14.1%
Tooele County	$268,009	$267,990	0.0%	$290,753	8.5%
Uintah County	$547,315	$754,940	37.9%	$884,872	17.2%
Utah County[1]	$20,355	$1,596,441	7743.0%	$2,219,316	39.0%
Wasatch County	$1,025,601	$1,115,803	8.8%	$1,270,597	13.9%
Washington County	$3,380,624	$3,636,334	7.6%	$4,015,746	10.4%
Wayne County	$213,849	$218,334	2.1%	$233,055	6.7%
Weber County	$1,040,426	$968,828	-6.9%	$1,093,258	12.8%
Total County Transient	$26,605,393	$34,178,507	28.5%	$38,754,212	13.4%

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 and 353

FY2013 Revenues/$7,017,949

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

Municipality Transient Room Tax
(Net FY03 to FY13)

2013	**$7,017,949**
2012	$6,142,971
2011	$2,235,428
2010	$1,994,816
2009	$1,956,472
2008	$1,721,717
2007	$1,223,782
2006	$1,089,242
2005	$900,145
2004	$761,964
2003	$679,520

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Milford	$4,093	$4,832	18.1%	$4,238	-12.3%
Brigham	$14,574	$12,817	-12.1%	$12,483	-2.6%
Perry	$8,345	$6,442	-22.8%	$6,671	3.6%
Tremonton[5]		$10,311	N.A.	$24,059	133.3%
Logan[1]	$2,874	$68,076	2268.9%	$95,914	40.9%
North Logan	$26,791	$29,495	10.1%	$31,653	7.3%
Price	$65,998	$61,260	-7.2%	$53,710	-12.3%
Clearfield	$5,918	$6,581	11.2%	$5,032	-23.5%
Farmington	$3,428	$3,445	0.5%	$3,968	15.2%
Layton	$141,940	$165,768	16.8%	$150,410	-9.3%
North Salt Lake[1]		$18,505	N.A.	$24,592	32.9%
Sunset	$1,911	$1,921	0.5%	$2,299	19.7%
Woods Cross[1]		$28,257	N.A.	$36,781	30.2%
West Bountiful		$17,610	N.A.	$16,560	-6.0%
Roosevelt	$10,845	$19,444	79.3%	$20,276	4.3%
Green River	$67,749	$63,958	-5.6%	$64,689	1.1%
Escalante[1]		$7,968	N.A.	$14,595	83.2%
Moab	$609,927	$645,904	5.9%	$709,249	9.8%
Glendale[4]		$1,272	N.A.	$1,965	54.5%
Kanab[2]	$28,693	$102,294	256.5%	$115,590	13.0%
Delta	$16,413	$15,519	-5.4%	$14,810	-4.6%
Fillmore[3]	$4,500	$18,410	309.1%	$19,658	6.8%
Cottonwood Heights	$25,749	$25,008	-2.9%	$20,271	-18.9%
Draper[1]		$25,773	N.A.	$61,442	138.4%
Holladay	$36,135	$40,674	12.6%	$39,363	-3.2%

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Municipality Transient Room Sales Tax

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Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Midvale[1]		$79,068	N.A.	$101,289	28.1%
Murray[1]		$73,879	N.A.	$100,240	35.7%
Salt Lake City[1]		$1,976,210	N.A.	$2,445,925	23.8%
Sandy[1]		$145,482	N.A.	$408,346	180.7%
South Salt Lake	$25,673	$30,340	18.2%	$29,649	-2.3%
West Jordan	$23,510	$27,774	18.1%	$26,675	-4.0%
West Valley City[1]	$1,174	$176,096	14900.6%	$240,534	36.6%
Blanding	$21,773	$21,956	0.8%	$23,404	6.6%
Monticello	$16,560	$20,209	22.0%	$18,962	-6.2%
Richfield[1]	$371	$50,919	13631.8%	$73,992	45.3%
Salina[1]		$10,949	N.A.	$14,276	30.4%
Tooele	$44,257	$44,493	0.5%	$39,794	-10.6%
Naples[1]		$10,837	N.A.	$14,363	32.5%
Vernal[1]	$207	$128,618	61983.1%	$177,533	38.0%
Ballard[6]			N.A.	$674	N.A.
Lehi[1]		$57,284	N.A.	$76,055	32.8%
Lindon	$1,320	$116	-91.2%	$317	173.1%
Orem	$82,797	$95,380	15.2%	$109,185	14.5%
Payson[1]		$6,913	N.A.	$7,748	12.1%
Provo[1]		$230,713	N.A.	$333,219	44.4%
Springville	$24,841	$24,914	0.3%	$25,303	1.6%
Heber	$23,308	$24,016	3.0%	$23,696	-1.3%
Midway	$60,730	$56,774	-6.5%	$58,483	3.0%
Hurricane	$14,754	$29,493	99.9%	$46,709	58.4%
Ivins[1]		$63,674	N.A.	$82,476	29.5%
LaVerkin			N.A.	$989	N.A.
Rockville[1]		$83	N.A.	$1,920	2210.4%
St George	$402,843	$435,223	8.0%	$473,532	8.8%
Santa Clara	$1,160	$562	-51.5%	$1,203	113.9%
Springdale	$190,328	$206,821	8.7%	$234,752	13.5%
Virgin	$6,590	$6,032	-8.5%	$10,033	66.3%
Hanksville	$4,342	$5,303	22.1%	$4,465	-15.8%
Marriott-Slaterville	$24,610	$23,252	-5.5%	$23,983	3.1%
Ogden	$107,960	$108,137	0.2%	$117,574	8.7%
Riverdale	$9,056	$8,583	-5.2%	$9,055	5.5%
Uintah[1]		$6,974	N.A.	$8,018	15.0%
West Haven	$53,068	$51,090	-3.7%	$52,312	2.4%
Total Municipality Transient	$2,217,115	$5,639,708	154.4%	$6,966,962	23.5%

Note 1: These cities collected their transient room tax locally until August 2011. The amounts listed in this report prior to that time are primarily due to audits and taxpayers reporting to the Tax Commission.

Note 2: Tax imposed Oct. 1, 2010

Note 3: Tax imposed Jan. 1, 2011

Note 4: Tax imposed April 1, 2011

Note 5: Tax imposed April 1, 2011

Note 6: Tax imposed Jan. 1, 2013

Rural Hospital Sales Tax

A county of the fourth, fifth or sixth class (or city within those classes of counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Facilities located in fourth (population 11,000 to 31,000), fifth (population 4,000 to 11,000) 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 Uintah counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-801

FY2013 Revenues/$2,951,635

Rural Hospital Tax Collected
(Net FY95 to FY11)

2013	**$2,951,635**	2003	$3,848,322
2012	$2,827,025	2002	$3,950,749
2011	$2,404,742	2001	$4,084,883
2010	$5,670,159	2000	$1,503,135
2009	$8,350,545	1999	$1,220,444
2008	$8,758,427	1998	$1,159,936
2007	$7,874,753	1997	$1,121,861
2006	$6,443,531	1996	$988,227
2005	$5,060,736	1995	$742,985
2004	$4,172,178		

The amounts collected as shown in the shaded box are accrued revenues for the Rural Hospital Tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
Beaver City	$372,896	$379,092	1.7%	$420,561	10.9%
Daggett County	$138,766	$135,706	-2.2%	$140,548	3.6%
Garfield County	$953,755	$923,437	-3.2%	$952,961	3.2%
Kane County	$1,262,553	$1,358,497	7.6%	$1,385,893	2.0%
Uintah County[1]	$16,051	$41,746	160.1%	$13,285	-68.2%
Total Hospital	$2,744,023	$2,838,477	3.4%	$2,913,248	2.6%

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

Other Local Sales Tax Options

City or Town Option Sales Tax

Community	FY2011	FY2012	FY2011 To FY2012 % Change	FY2013	FY2012 To FY2013 % Change
South Salt Lake	$696,937	$2,339,141	235.6%	$2,378,829	1.7%
Riverdale	$1,085,289	$1,127,123	3.9%	$1,208,908	7.3%

County of 2nd Class Airport, Highway & Transit

Utah County	$12,431,709	$13,644,817	9.8%	$14,870,137	9.0%
Total Airport, Hwy, Public Transit	$12,431,709	$13,644,817	9.8%	$14,870,137	9.0%

Fixed Guideway sales Tax

Utah County	$13,795,397	$15,091,488	9.4%	$16,430,924	8.9%
Total Fixed Guideway	$13,795,397	$15,091,488	9.4%	$16,430,924	8.9%

Supplemental State Sales and Use Tax

Davis County	$1,563,361	$1,649,680	5.5%	$1,730,547	4.9%
Weber County	$1,324,540	$1,368,019	3.3%	$1,444,043	5.6%
Total Supplemental State	$2,887,901	$3,017,699	4.5%	$3,174,590	5.2%

Town Option Sales and Use Tax

Snowville	$36,294	$27,401	-24.5%	$26,846	-2.0%
Total Town Option	$36,294	$27,401	-24.5%	$26,846	-2.0%

Taxable Purchases by Industries

Industry (NAICS)	CY2009	CY2010	CY2011	CY2012	Change
General					
Agriculture, Forestry, Fishing and Hunting (110000-119999)	$10,327,584	$12,500,780	$13,805,230	$13,880,138	0.54%
Mining, Quarrying, Oil and Gas Extraction(210000-219999)	$541,479,446	$754,074,618	$848,054,365	$961,569,888	13.39%
Utilities (220000-229999)	$1,876,233,796	$2,005,783,726	$2,122,788,509	$2,104,375,650	-0.87%
Construction (230000-239999)	$675,991,546	$658,314,934	$652,165,492	$749,571,669	14.94%
Manufacturing (310000-339999)	$2,083,119,152	$2,076,615,562	$2,215,068,592	$2,283,863,297	3.11%
Wholesale					
Trade-Durable Goods (423000-423999)	$2,657,614,280	$2,835,073,520	$3,183,937,751	$3,811,581,335	19.71%
Trade - Non-Durable Goods(424000-424999)	$707,064,033	$713,870,435	$781,413,273	$787,223,579	0.74%
Electronic Markets (425000-425999)	$40,400,517	$44,720,773	$95,757,254	$48,734,180	-49.11%
Retail					
Miscellaneous Retail Trade	$1,319,554,566	$1,328,536,860	$1,434,934,815	$1,561,006,798	8.79%
Motor Vehicle and Parts Dealers (441000-441999)	$3,453,000,787	$3,501,383,483	$3,996,761,691	$4,524,746,090	13.21%
Furniture and Home Furnishings (442000-442999)	$711,034,484	$692,964,914	$719,508,413	$737,388,050	2.48%
Electronics and Appliance Stores (443000-443999)	$741,890,405	$796,427,446	$840,241,057	$877,062,067	4.38%
Building and Garden (444000-444999)	$1,769,737,348	$1,774,736,955	$1,794,660,277	$2,013,274,800	12.18%
Food and Beverage Stores (445000-445999)	$3,437,070,609	$3,399,049,033	$3,509,311,156	$3,641,604,106	3.77%
Health and Personal Care Stores (446000-446999)	$306,884,756	$342,098,478	$376,842,516	$423,896,443	12.49%
Gasoline Stations (447000-447999)	$783,581,401	$818,011,915	$896,176,234	$946,486,657	5.61%
Clothing and Clothing Accessories Stores (448000-448999)	$1,241,023,169	$1,286,996,541	$1,386,246,746	$1,558,423,746	12.42%
Sporting Goods, Hobby, Music And Book Stores (451000-451999)	$871,870,309	$830,558,290	$858,275,060	$925,469,701	7.83%
General merchandise Stores (452000-452999)	$5,334,579,664	$5,322,693,143	$5,547,766,346	$5,819,518,504	4.90%
Non-Store Retailers (454000-454999)	$358,309,760	$381,645,255	$440,047,679	$483,326,935	9.84%
Transportation & Warehousing					
Transportation and Warehousing (480000-499999)	$147,745,873	$238,124,968	$273,272,590	$123,694,723	-54.74%
Finance and Real Estate					
Information (510000-519999)	$2,192,940,972	$2,171,744,959	$2,155,114,941	$2,411,424,376	11.89%
Finance and Insurance (520000-529999)	$277,700,832	$239,982,974	$224,955,457	$215,166,370	-4.35%
Real Estate, Rental and Leasing (530000-539999)	$1,138,116,245	$1,076,721,153	$1,113,509,210	$1,112,697,353	-0.07%
Services					
Professional, Scientific and Technical Services (540000-549999)	$424,842,260	$453,720,583	$450,563,761	$545,556,024	21.08%
Management of Companies (550000-559999)	$6,034,348	$6,879,359	$6,043,395	$14,439,249	138.93%
Waste Management (560000-569999)	$178,645,021	$175,601,780	$186,043,315	$198,429,387	6.66%
Educational Services (610000-619999)	$154,123,494	$161,140,263	$192,210,839	$170,087,785	-11.51%
Health Care and Social Assistance (620000-629999)	$114,060,741	$129,106,500	$106,456,297	$111,636,935	4.87%
Arts, Entertainment, Recreation (710000-719999)	$457,469,428	$473,817,376	$449,670,605	$498,558,353	10.87%
Accomondation (721000-721999)	$909,333,228	$1,015,280,514	$1,160,845,531	$1,248,313,080	7.53%
Food Services and Drinking Places (722000-722999)	$2,968,783,788	$3,072,822,299	$3,289,213,933	$3,510,472,916	6.73%
Miscellaneous					
Other Services (810000-819999)	$1,091,242,905	$1,131,864,070	$1,218,981,007	$1,297,501,190	6.44%
Public Administration (920000-929999)	$224,629,359	$228,489,657	$231,676,966	$245,093,220	5.79%
Private Motor Vehicle Sales	$721,976,005	$743,553,684	$811,443,279	$839,156,626	3.42%
Special Event Sales	$62,336,013	$61,778,221	$72,510,956	$75,040,522	3.49%
Occasional/Non-Classifiable	$103,274,700	$61,644,618	$168,429,298	$396,208,004	135.24%
Prior-Period Payments and Refunds	$386,931,310	$369,061,158	$272,322,909	$244,700,184	-10.14%
TOTAL	**$40,480,954,134**	**$41,387,390,797**	**$44,097,026,745**	**$47,531,179,930**	**7.79%**

Taxable Purchases by Select Cities

City	CY2009	CY2010	CY2011	CY2012	% Change
American Fork	$620,153,855	$613,085,650	$663,326,769	$736,774,186	11.07%
Beaver City	$41,130,984	$42,901,806	$45,974,977	$50,364,081	9.55%
Blanding	$35,838,092	$36,933,560	$38,146,671	$39,818,919	4.38%
Bountiful	$415,589,282	$422,037,834	$448,125,517	$461,055,612	2.89%
Brigham	$192,139,805	$191,185,174	$186,422,533	$197,632,536	6.01%
Cedar City	$476,490,454	$471,394,009	$496,640,932	$519,095,805	4.52%
Centerville	$316,648,491	$331,959,701	$349,050,050	$375,074,418	7.46%
Clearfield	$174,905,060	$198,717,620	$211,272,871	$204,136,009	-3.38%
Cottonwood Heights	$376,612,209	$410,769,016	$406,410,813	$433,110,483	6.57%
Delta	$50,394,439	$78,166,638	$78,069,993	$68,539,520	-12.21%
Draper	$663,256,077	$725,650,430	$776,831,978	$860,045,484	10.71%
Farmington	$107,524,235	$118,534,250	$160,063,322	$196,298,262	22.64%
Heber	$151,549,410	$153,748,963	$176,408,485	$202,237,447	14.64%
Holladay	$187,807,037	$181,801,105	$186,543,724	$193,397,282	3.67%
Hurricane	$155,422,356	$159,940,370	$163,902,375	$184,768,096	12.73%
Kanab	$62,147,967	$66,119,746	$69,124,399	$67,658,945	-2.12%
Kaysville	$170,452,214	$179,426,850	$181,316,886	$195,696,885	7.93%
Layton	$1,069,193,371	$1,131,895,968	$1,166,882,247	$1,233,537,229	5.71%
Lehi	$475,623,891	$486,685,648	$539,917,411	$672,811,519	24.61%
Lindon	$319,815,353	$341,010,210	$390,477,510	$415,020,138	6.29%
Logan	$773,242,701	$814,657,349	$829,715,147	$864,654,053	4.21%
Midvale	$484,509,219	$530,248,214	$570,379,373	$611,951,093	7.29%
Moab	$177,047,385	$191,526,425	$204,561,579	$216,634,673	5.90%
Monticello	$19,520,190	$22,181,929	$23,354,995	$22,198,573	-4.95%
Morgan City	$30,051,369	$35,910,928	$40,413,058	$45,017,454	11.39%
Murray	$1,439,050,774	$1,515,427,839	$1,649,736,688	$1,791,828,003	8.61%
Nephi	$54,196,513	$54,802,342	$59,274,129	$70,244,312	18.51%
North Salt Lake	$212,420,841	$237,676,484	$253,364,634	$286,129,345	12.93%
Ogden	$1,088,493,897	$1,219,335,249	$1,292,300,711	$1,371,148,283	6.10%
Orem	$1,714,693,384	$1,768,348,060	$1,857,063,330	$1,966,232,793	5.88%
Park City	$531,945,315	$596,495,335	$675,962,024	$680,070,324	0.61%
Payson	$187,209,528	$194,641,217	$207,693,857	$218,201,260	5.06%
Pleasant Grove	$179,591,623	$188,004,659	$218,956,833	$203,705,317	-6.97%
Price	$267,642,728	$286,041,121	$300,631,633	$284,893,067	-5.24%
Provo	$1,071,282,738	$1,071,798,703	$1,154,862,004	$1,215,514,099	5.25%
Richfield	$205,789,677	$203,356,078	$216,158,902	$219,766,339	1.67%

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Taxable Purchases by Select Cities

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City	CY2009	CY2010	CY2011	CY2012	% Change
Roy	$207,567,892	$228,048,557	$234,560,291	$243,420,874	3.78%
Salt Lake City	$4,732,854,493	$5,656,571,422	$6,016,884,928	$6,547,468,812	8.82%
S.L. County (Unincorp.)	$3,167,644,900	$1,858,653,522	$1,854,153,543	$2,129,730,930	14.86%
Sandy	$1,733,183,155	$1,817,551,821	$1,912,403,408	$2,176,078,507	13.79%
South Jordan	$692,395,058	$777,142,662	$1,010,311,559	$1,077,117,958	6.61%
South Ogden	$249,347,160	$240,995,531	$253,982,537	$277,286,604	9.18%
South Salt Lake	$1,161,187,572	$1,127,865,679	$1,183,346,824	$1,246,932,888	5.37%
Spanish Fork	$287,243,509	$290,172,880	$286,755,325	$324,401,541	13.13%
Springdale	$43,826,835	$46,423,453	$49,981,127	$57,554,964	15.15%
Springville	$291,271,188	$302,825,274	$301,890,797	$310,309,810	2.79%
St George	$1,344,238,758	$1,393,396,018	$1,464,552,421	$1,608,772,343	9.85%
Taylorsville	$484,360,841	$495,486,075	$507,309,109	$527,247,532	3.93%
Tooele City	$368,896,208	$384,755,742	$374,501,952	$430,267,758	14.89%
Tremonton	$99,588,244	$112,914,153	$116,418,587	$112,179,187	-3.64%
Vernal	$534,362,340	$522,488,657	$620,320,538	$711,360,716	14.68%
West Bountiful	$249,803,573	$242,073,195	$252,410,219	$249,476,863	-1.16%
West Jordan	$1,137,212,645	$1,180,515,132	$1,229,449,515	$1,290,513,275	4.97%
West Valley City	$1,613,580,013	$1,739,659,127	$1,848,765,580	$1,947,469,489	5.34%
Woods Cross	$190,756,655	$194,711,073	$223,986,057	$225,079,543	0.49%

Taxable Purchases by Counties

County	CY2009	CY2010	CY2011	CY2012	% Change
Beaver	$82,352,727	$98,571,143	$106,116,859	$83,155,277	-21.64%
Box Elder	$541,404,187	$621,289,031	$585,740,435	$525,984,628	-10.20%
Cache	$1,274,575,395	$1,324,781,080	$1,335,678,258	$1,370,398,699	2.60%
Carbon	$413,360,651	$436,763,162	$464,347,463	$419,959,566	-9.56%
Daggett	$14,659,619	$15,454,656	$13,207,605	$15,390,662	16.53%
Davis	$3,590,702,562	$3,599,416,451	$3,784,536,059	$4,001,709,854	5.74%
Duchesne	$402,903,433	$471,372,188	$626,931,051	$830,252,934	32.43%
Emery	$162,271,487	$187,792,467	$178,413,145	$141,948,911	-20.44%
Garfield	$98,246,828	$102,414,534	$84,808,885	$121,978,973	43.83%
Grand	$257,579,357	$263,302,794	$279,397,816	$310,201,592	11.03%
Iron	$550,243,863	$551,335,131	$568,754,868	$593,515,715	4.35%
Juab	$80,514,696	$86,380,775	$100,396,779	$111,083,131	10.64%
Kane	$125,658,964	$137,921,785	$147,985,009	$152,390,137	2.98%
Millard	$142,343,849	$173,896,759	$168,844,064	$159,462,930	-5.56%
Morgan	$69,591,188	$68,477,533	$75,893,699	$72,901,000	-3.94%
Piute	$7,531,266	$7,375,596	$8,264,840	$8,312,934	0.58%
Rich	$26,429,393	$41,634,992	$103,030,621	$26,768,511	-74.02%
Salt Lake	$18,286,629,369	$18,498,826,082	$19,672,227,812	$21,387,821,486	8.72%
San Juan	$148,592,026	$181,603,258	$205,525,096	$205,127,605	-0.19%
Sanpete	$191,410,503	$183,481,649	$195,911,649	$209,279,632	6.82%
Sevier	$302,937,072	$303,012,432	$316,702,718	$323,218,205	2.06%
Summit	$1,116,528,061	$1,189,658,975	$1,324,335,638	$1,360,924,736	2.76%
Tooele	$541,570,347	$581,218,714	$600,905,861	$656,289,360	9.22%
Uintah	$1,079,330,486	$1,158,141,816	$1,353,826,429	$1,649,607,884	21.85%
Utah	$5,638,078,971	$5,784,837,566	$6,264,355,589	$6,886,069,801	9.92%
Wasatch	$246,952,388	$271,111,999	$296,178,536	$336,475,382	13.61%
Washington	$1,961,476,989	$2,017,548,596	$2,121,535,254	$2,306,416,344	8.71%
Wayne	$30,375,204	$32,385,715	$33,812,625	$34,559,927	2.21%
Weber	$3,155,094,344	$3,075,408,376	$3,166,458,730	$3,341,960,242	5.54%

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 2013. 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	Amount
1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities	$80,000,000
2. Airline food	$236,000
3. Airline parts and equipment sold by an aircraft manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	$534,000
4. Aerospace tools	$845,000
5. Motion picture rentals and radio broadcast tapes	$56,000
6. Machinery and equipment purchases used by non-live motion picture and television programs, music videos, commercials or documentaries	$207,000
7. Tangible personal property or products primarily used in farming, including repair of off-road agricultural machinery	$38,733,000
8. Sales of hay	$9,588,000
9. Sales of aircraft manufactured in the state if title passes in Utah	n/a*
10. Electricity sales to ski resorts for all lifts	$104,000
11. Ski resort equipment	$310,000
12. Steel mill non-durable equipment	$205,978
13. Semi-conductor materials including TPP used in Research and Development	<$7,000,000
14. Renewable energy production facilities	n/a*
15. Waste energy production facilities	n/a*
16. Biomass energy production facilities	n/a*
17. Media (film, TV, video) machinery and equipment	$294,000
18. Purchases of tangible personal property use in coal-to-liquids, oil, shale and tar sands technology Research and Development (July 1, 2006 to June 30, 2016)	<$500,000
19. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year.	$8,242,000
20. In-flight sales of tangible personal property or product transferred electronically	<$5,000
21. Web search portal	$45,000
22. Transportation (taxicabs, public transit fares, intrastate transportation to an employer's employee) [1]	$5,100,000

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Sales Tax Exemptions

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B. Economic Efficiency	Amount
1. Motor and special fuels	$248,392,000
2. Aviation fuel	$28,496,000
3. Vending machine sales less than $1 of food or beverages	$1,886,000
4. Coin operated laundromats (unassisted transactions only)	$783,000
5. Coin operated car washing (unassisted transactions only)	$736,000
6. Non-resident vehicles	$2,142,000
7. Non-resident boats	$87,000
8. Occassional sales	$8,868,000
9. Tangible personal property trades	$2,256,000
10. Exclusive sales of farm produce sold during the harvest season by the producer	$1,964,000
11. Containers, labels, casings	$16,391,000
12. Property stored in the state for re-sale	n/a*
13. Property brought in by a non-resident for use	$2,350,000
14. Property purchased for re-sale or as an ingredient or component part of manufactured products	$31,514,000
15. Property upon which sales tax was paid to another state	n/a*
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	$9,191,000
17. Personal property shipped out-of-state and incorporated into real property	$194,000
18. Coin operated amusement devices	$967,000
19. 45 percent of new and 100 percent of used manufactured homes	$1,176,000
20. Sales of natural gas, electricity, coal, fuel oil for industrial use	$24,509,000
21. Pawnbroker repurchases or redemptions	$1,927,000
22. 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*
23. Sales of tangible personal property for maintenance, repair or overhaul of aircraft not registered in Utah	$287,000

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Sales Tax Exemptions

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C. Governmental	Amount
1. State government purchases	$20,778,000
2. Local government purchases	$20,167,000
3. Admissions to college athletic events	$1,584,000
4. Sales by state and local photocopies or copies of records	$22,000
5. Sales by the Heber Creeper Railroad	$4,000
6. Sales of construction material for Salt Lake International Airport	n/a*
7. Sales to a public transit district	n/a*
8. Textbooks for higher education	$106,000

D. Social Service, Health, Charitable and Other	Amount
1. Food stamps	$7,079,000
2. WIC program food purchases	$839,000
3. Meals served by schools, churches	$660,000
4. Meals served by nursing homes and hospitals	$637,000
5. Pollution control	$5,000,000
6. Prescription drugs	$58,675,000
7. Oxygen and stoma supplies	$124,000
8. Religious or charitable sales greater than $1,000	$6,089,000
9. Religious or charitable purchases less than $1,000	$811,000
10. Newspaper sales or subscriptions	$722,000
11. Sales or leases to authorized carriers	$1,088,000
12. School and fund raising sales	$141,000
13. Home medical equipment and prosthetic devices prescribed or purchased by a medical facility	$670,000
14. Sales by area aging services	$1,000
15. Wind, geothermal, solar energy sales	n/a*
16. Water in a pipe, conduit, ditch or reservoir	n/a*
17. Currency or coinage which is legal tender in the U.S.	n/a*
18. Gold, silver, platinum ingots, bars medallions	n/a*
19. Prescribed prosthetic devices	$3,686,000
20. Manufacturers' rebates for new vehicles	$733,000
21. Direct mail electronic databases	$1,202,000
22. Municipal taxes or fees levied on purchaser for enhanced level of municipal service	$9,000

** n/a indicates data not available*

[1]Transportation was excluded from the tax base by HB52, 2006 General Legislative Session

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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. Counties collect the taxes and distribute them to the individual taxing entities.

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

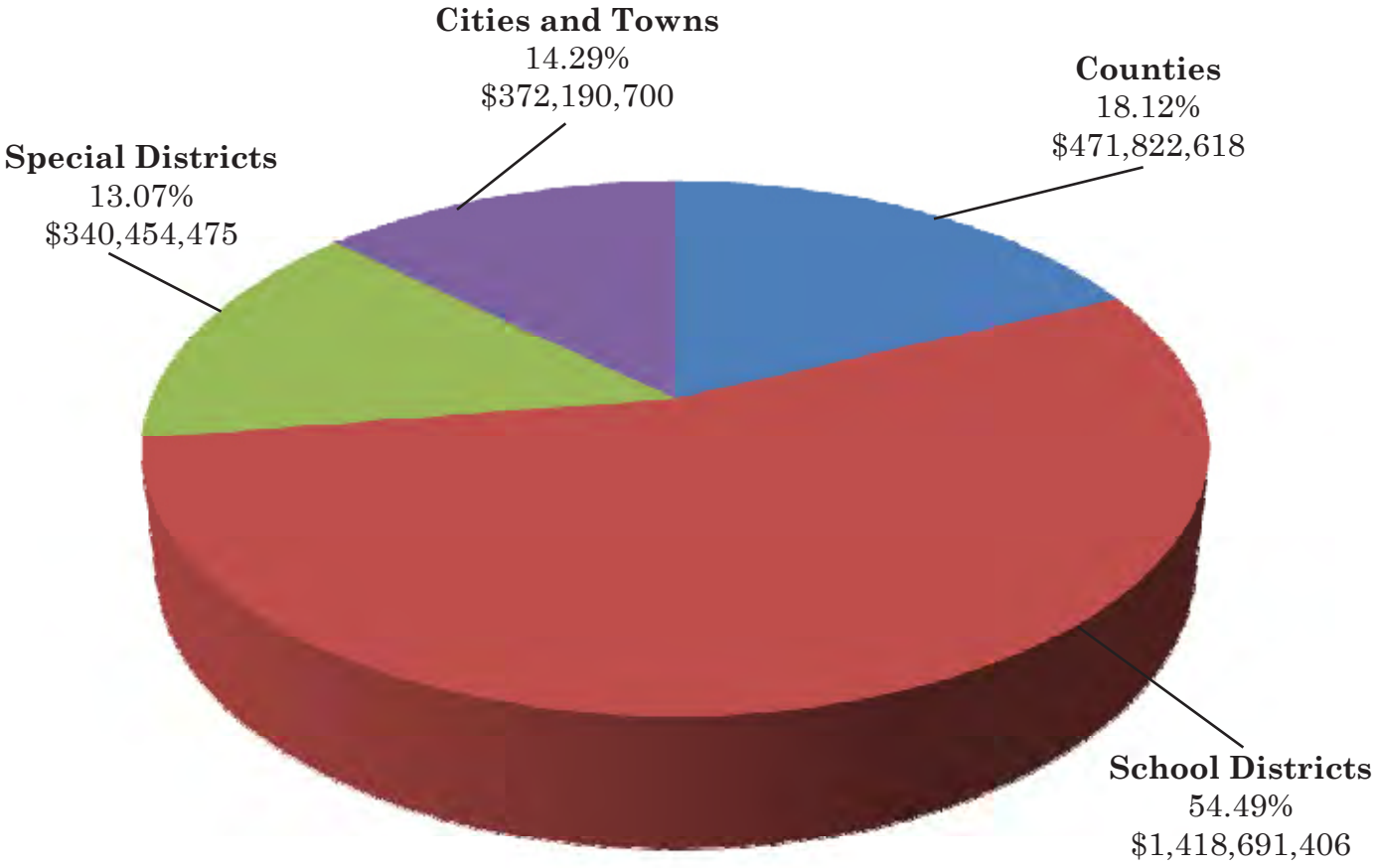
Real and Personal Property Taxes

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 2012 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 it 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.

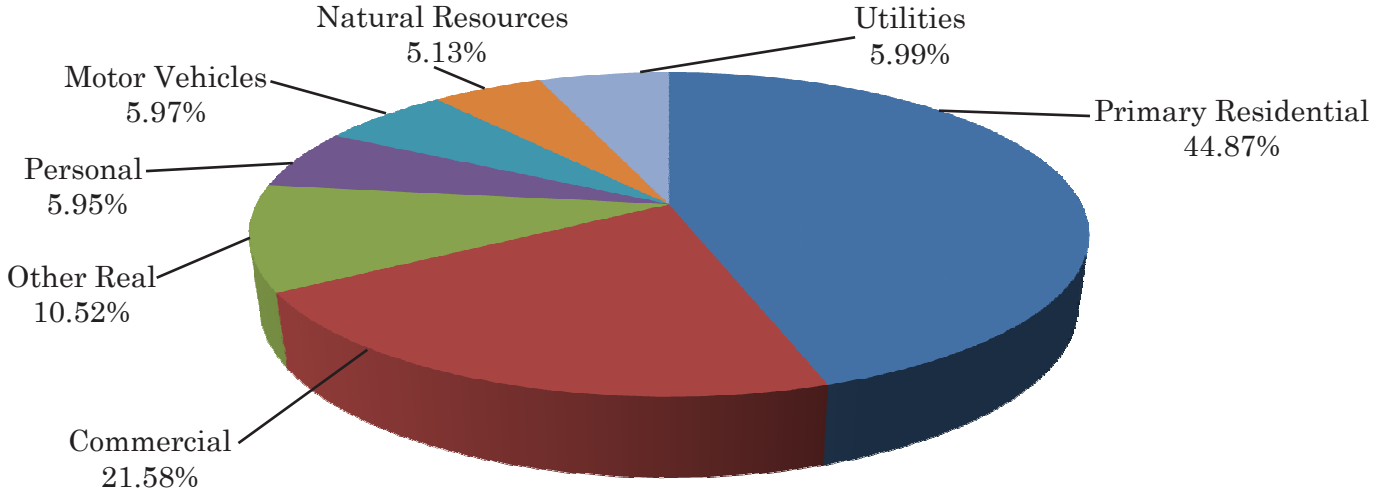
Currently, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties, except some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

Utah motor vehicles are charged 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	$87,584,567,043	$159,244,667,351	$1,242,156,914	1.42%	0.78%
Commercial And Industrial	$41,574,146,644	$41,574,146,644	$597,347,589	1.44%	1.44%
Other Real**	$25,045,391,537	$25,045,391,537	$291,247,625	1.16%	1.16%
Personal	$11,918,491,496	$11,918,491,496	$164,635,780	1.38%	1.38%
Motor Vehicles	$11,020,102,658	$11,020,102,658	$165,301,539	1.50%	1.50%
Natural Resources*	$11,214,463,533	$11,214,463,533	$141,942,974	1.27%	1.27%
Utilities	$12,936,543,091	$12,936,543,091	$165,828,317	1.28%	1.28%
Statewide	**$201,293,706,002**	**$272,953,806,310**	**$2,768,460,738**	**1.38%**	**1.01%**

**Natural Resources and Utilities taxable values are for the 2011 assessment year with rail car values removed and adjusted for resolved appeals.*
*** "Other Real" includes agricultural land assessed under the Farmland Assessment Act, and is included at the FAA taxable value.*



This chart shows the percent of taxes charged by class of property for 2012.

Property Taxes Charged
by Entity Group

County	General County	%	Public Schools	%	Cities and Towns	%	Special Districts	%	Total Taxes Charged
Beaver	1,950,315	18%	7,140,813	68%	267,533	3%	1,125,265	11%	10,483,926
Box Elder	10,824,463	20%	34,809,044	66%	4,880,810	9%	2,407,819	5%	52,922,136
Cache	13,261,590	20%	42,708,779	65%	9,215,671	14%	479,682	1%	65,665,722
Carbon	6,111,817	27%	13,542,577	59%	1,635,288	7%	1,561,774	7%	22,851,456
Daggett	1,046,841	45%	1,173,821	50%	73,347	3%	50,808	2%	2,344,817
Davis	37,755,008	16%	141,108,890	61%	24,929,232	11%	26,990,179	12%	230,783,309
Duchesne	7,120,148	26%	17,075,246	63%	948,351	3%	2,197,751	8%	27,341,496
Emery	9,019,668	36%	11,382,807	45%	515,264	2%	4,370,319	17%	25,288,058
Garfield	942,388	17%	4,032,396	71%	320,876	6%	372,939	6%	5,668,599
Grand	3,692,378	29%	8,033,556	62%	70,016	1%	1,102,345	8%	12,898,295
Iron	6,679,043	16%	23,132,973	55%	7,296,064	18%	4,532,908	11%	41,640,988
Juab	2,323,548	23%	6,373,226	62%	456,596	4%	1,097,423	11%	10,250,793
Kane	4,941,717	40%	5,805,132	48%	702,914	6%	726,612	6%	12,176,375
Millard	7,978,422	35%	13,098,629	57%	521,977	2%	1,326,323	6%	22,925,351
Morgan	2,518,277	26%	6,491,799	67%	325,228	3%	359,094	4%	9,694,398
Piute	376,290	31%	663,341	55%	127,499	10%	48,239	4%	1,215,369
Rich	1,616,319	25%	4,217,720	64%	238,776	4%	467,645	7%	6,540,460
Salt Lake	198,504,233	18%	500,422,563	46%	198,658,667	18%	197,757,999	18%	1,095,343,462
San Juan	4,117,866	29%	8,405,321	58%	390,085	3%	1,512,405	10%	14,425,677
Sanpete	3,174,596	21%	9,521,192	64%	1,368,425	9%	855,928	6%	14,920,141
Sevier	4,215,039	29%	8,875,772	62%	1,293,481	9%	0	0%	14,384,292
Summit	16,131,463	12%	71,595,791	55%	15,700,190	12%	27,374,504	21%	130,801,948
Tooele	4,573,162	10%	34,846,008	74%	4,604,274	10%	2,899,868	6%	46,923,312
Uintah	15,224,366	28%	32,679,344	60%	655,891	1%	5,936,356	11%	54,495,957
Utah	32,700,152	10%	215,591,763	68%	55,122,653	17%	15,049,282	5%	318,463,850
Wasatch	9,029,407	21%	27,761,268	65%	2,196,533	5%	3,837,736	9%	42,824,944
Washington	20,902,260	16%	81,276,255	62%	17,940,933	14%	10,861,622	8%	130,981,070
Wayne	503,307	32%	1,024,202	66%	22,894	1%	7,995	1%	1,558,398
Weber	44, 588,535	26%	85,901,178	48%	21,711,232	12%	25,143,655	14%	177,344,600
Totals	**471,822,618**	**18%**	**1,418,691,406**	**55%**	**372,190,700**	**14%**	**340,454,475**	**13%**	**2,603,159,199**

**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 tax 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.

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

=== *Locally Assessed* ===

County	Real Property	Personal Property	Total Locally Assessed
Beaver	3,898,893	375,489	4,274,382
Box Elder	29,968,523	8,199,571	38,168,094
Cache	57,279,828	5,150,585	62,430,413
Carbon	11,006,946	910,683	11,917,629
Daggett	1,258,077	19,824	1,277,901
Davis	202,157,270	21,396,109	223,553,379
Duchesne	12,288,694	1,933,764	14,222,458
Emery	3,988,141	346,627	4,334,768
Garfield	4,747,324	129,789	4,877,113
Grand	9,405,885	421,023	9,826,908
Iron	34,268,190	2,077,386	36,345,576
Juab	4,915,358	420,783	5,336,141
Kane	11,509,149	305,262	11,814,411
Millard	5,922,961	360,498	6,283,459
Morgan	7,371,869	656,798	8,028,667
Piute	1,034,534	12,253	1,046,787
Rich	5,215,786	20,259	5,236,045
Salt Lake	917,919,135	70,142,725	988,061,860
San Juan	4,764,079	455,741	5,219,820
Sanpete	13,655,125	429,166	14,084,291
Sevier	8,766,882	542,529	9,309,411
Summit	124,477,014	2,035,930	126,512,944
Tooele	34,253,519	5,784,755	40,038,274
Uintah	17,088,957	3,599,137	20,688,094
Utah	285,737,285	17,888,721	303,626,006
Wasatch	41,343,243	597,092	41,940,335
Washington	121,102,110	5,042,373	126,144,483
Wayne	1,467,402	28,000	1,495,402
Weber	153,939,949	15,352,908	169,292,857
STATEWIDE	**2,130,752,128**	**164,635,780**	**2,295,387,908**

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Property Taxes Charged By Class

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=== Centrally Assessed ===

Utilities	Natural Resources	Total Centrally Assessed	Total Local & Centrally Assessed	Motor Vehicle	Total Local, Centrally Assessed, Plus Fee in Lieu
5,325,792	883,752	6,209,544	10,483,926	454,657	10,938, 583
12,909,995	1,844,047	14,754,042	52,922,136	3,785,141	56,707,277
3,146,554	88,755	3,235,309	65,665,722	5,348,698	71,014,420
2,999,802	7,934,025	10,933,827	22,851,456	1,681,225	24,532,681
980,196	86,720	1,066,916	2,344,817	161,789	2,506,606
6,662,096	567,834	7,229,930	230,783,309	17,610,788	248,394,097
1,279,098	11,839,940	13,119,038	27,341,496	2,221,533	29,563,029
19,372,429	1,580,861	20,953,290	25,288,058	827,398	26,115,456
295,238	496,248	791,486	5,668,599	394,896	6,063,495
1,365,140	1,706,247	3,071,387	12,898,295	739,159	13,637,454
4,248,853	1,046,559	5,295,412	41,640,988	2,376,629	44,017,617
4,669,984	244,668	4,914,652	10,250,793	718,416	10,969,209
306,027	55,937	361,964	12,176,375	1,009,191	13,185,566
14,995,235	1,646,657	16,641,892	22,925,351	868,180	23,793,531
1,566,472	99,259	1,665,731	9,694,398	810,681	10,505,079
122,618	45,964	168,582	1,215,369	121,837	1,337,206
1,299,675	4,740	1,304,415	6,540,460	198,486	6,738,946
45,579,247	61,702,355	107,281,602	1,095,343,462	62,112,435	1,157,455,897
1,576,745	7,629,112	9,205,857	14,425,677	572,332	14,998,009
691,059	144,791	835,850	14,920,141	1,499,212	16,419,353
853,681	4,221,200	5,074,881	14,384,292	1,693,883	16,078,175
2,965,881	1,323,123	4,289,004	130,801,948	3,684,245	134,486,193
3,537,091	3,347,947	6,885,038	46,923,312	3,501,721	50,425,033
3,993,421	29,814,442	33,807,863	54,495,957	2,986,813	57,482,770
13,811,519	1,026,325	14,837,844	318,463,850	25,327,946	343,791,796
722,665	161,944	884,609	42,824,944	1,816,836	44,641,780
4,328,652	507,935	4,836,587	130,981,070	9,263,977	140,245,047
55,423	7,573	62,996	1,558,398	238,482	1,796,880
6,167,729	1,884,014	8,051,743	177,344,600	13,274,953	190,619,553
165,828,317	**141,942,974**	**307,771,291**	**2,603,159,199**	**165,301,539**	**2,768,460,738**

Centrally Assessed Property

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

The market value of multi-state utilities is determined by unit value. This aproach 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 2012 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2012 and the values may change following an appeal.

Utah's 25 Largest Centrally Assessed Companies

1. Pacificorp
2. Kennecott Utah Copper Corporation
3. Intermountain Power Agency
4. Ruby Pipeline, LLC
5. Questar Gas
6. Union Pacific Railroad
7. Kern River Gas Transmission Company
8. Kerr-McGee Oil and Gas Onshore, LP
9. Newfield Production Company
10. Firstwind - Milford Utah
11. Qwest Corporation (Century Link)
12. Anadarko Uintah Midstream LLC
13. Resolute Natural Resources
14. Questar Pipelines
15. Wolverine Gails and Oil Company, Utah
16. QEP Energy Company
17. Bill Barrett Corporation
18. Verizon Wireless
19. Deseret Generation and Transmission
20. El Paso E&P Company, LP
21. EOG Resources, Inc.
22. ConocoPhillips Company
23. Staker and Parson Companies
24. UNEV Pipeline, LLC
25. QEP Field Services Company (Gathering)

Largest Centrally Assessed Companies by County

County	Company
Beaver	First Wind Energy
Box Elder	Ruby Pipeline, LLC
Cache	Ruby Pipeline, LLC
Carbon	Bill Barrett Corporation
Daggett	Questar Pipelines
Davis	PacificCorp
Duchesne	Newfield Production
Emery	PacificCorp
Garfield	Citation Oil and Gas Corporation
Grand	Intrepid Potash – Moab LLC
Iron	PacifiCorp
Juab	PacifiCorp
Kane	GarKane Energy Coop, Inc.
Millard	Intermountain Power Agency
Morgan	SLC Pipeline, LLC
Piute	PacifiCorp
Rich	Ruby Pipeline, LLC
Salt Lake	Kennecott Utah Copper Corporation
San Juan	Resolute Natural Resources Company
Sanpete	PacifiCorp
Sevier	Wolverine Gas and Oil Company, Utah
Summit	PacifiCorp
Tooele	Intrepid Potash – Wendover LLC
Uintah	Kerr-McKee Oil and Gas
Utah	PacifiCorp
Wasatch	PacifiCorp
Washington	Kern River Gas Transmission
Wayne	GarKane Energy Coop
Weber	PacifiCorp

Property Tax Relief

The State of Utah and county governments provided $29.4 million in property tax relief to 49,695 individuals in 2012. 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 are found in Utah Code Annotated §59-2-1104 to 1109 and §59-2-1202 to 1220.

Blind

For 2012 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

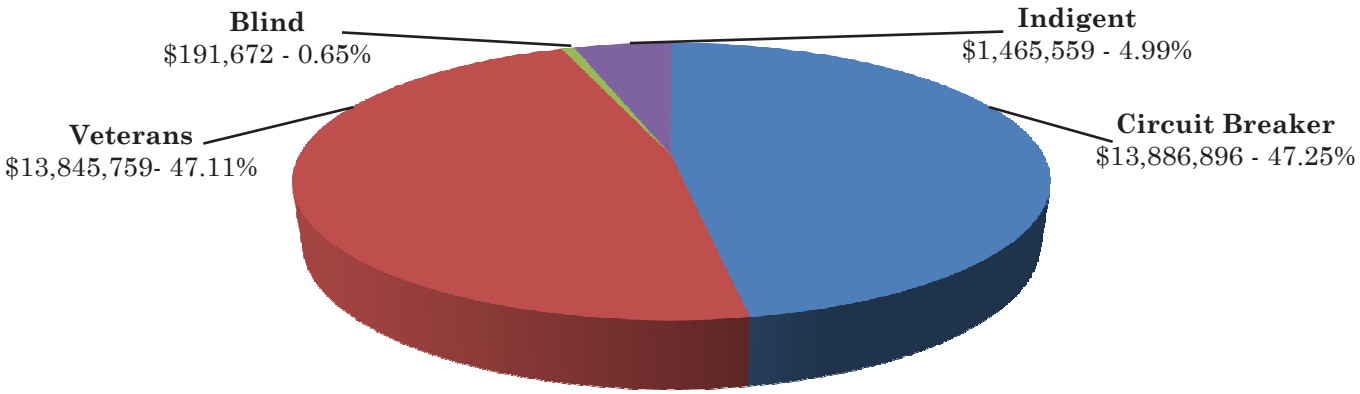
An indigent abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed $886 for 2012. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Veterans

An exemption of up to $237,949 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 home owners may apply through the county for Circuit Breaker relief of up to $886 for 2012. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief By County

Beaver	$7,072	Garfield	$71,239
Box Elder	$525,020	Grand	$152,536
Cache	$621,857	Iron	$431,949
Carbon	$257,588	Juab	$113,052
Daggett	$6,676	Kane	$167,858
Davis	$4,698,895	Millard	$115,176
Duchesne	$230,133	Morgan	$122,374
Emery	$84,716	Piute	$39,668
Rich	$14,256	Uintah	$245,126
Salt Lake	$7,634,545	Utah	$1,277,548
San Juan	$120,526	Wasatch	$249,307
Sanpete	$335,210	Washington	$2,048,765
Sevier	$278,069	Wayne	$18,550
Summit	$321,479	Weber	$3,170,821
Tooele	$1,259,875	**TOTAL**	**$24,619,886**

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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 17 to 26 of this report.

Aviation Fuel Tax *(59-13-401 to 59-13-403)*

Aviation fuel is fuel used exclusively for the operation of aircraft. The aviation fuel tax is 9 cents per gallon for non-federally certificated air carriers, 4 cents per gallon for federally certificated air carriers not purchased at an international airport and 2.5 cents per gallon if purchased at an international airport.

FY2013 Revenue - $6,335,884 *(Transportation Fund)*

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.

FY2013 Revenue - $8,422,487 (General Fund)

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 purchases 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)*

FY2013 Revenue - $112,458,465 (General Fund only. Does not include amounts 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.

FY2013 Revenue - $11,158,168 (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 State 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

FY2013 Revenue - $89,591,912 (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 fo 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.

FY2013 Revenue - $16,940,927 *(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.

FY2013 Revenue - $256,867,039 (Transportation Fund. Does not include amounts distributed to restricted funds.).

Motor Vehicle Registration Tax *(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.

FY2013 Revenue - $37,307,029 (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.

FY2013 Revenue - $5,870,532 *(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.

FY2013 Revenue - $53,164,253 *(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.

FY2013 Revenue - $15,882,183 *(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.

FY2013 Revenue - $101,360,289 *(Transportation Fund)*

Legislative Summary

House Bills

HB 34 Special Group License Plate Amendments – **Rep. Val Peterson** *(Effective Nov. 1, 2013)* Authorizes an In God We Trust special group license plate for an individual who wants to recognize and honor American freedoms and values.

HB 54 Property Tax and Appraiser Amendments – **Rep. Gage Froerer** *(Effective April 14, 2013)* Establishes requirements for county property tax appeal hearing officers; beginning 01/01/14, provides that a county BOE may only allow an individual to serve as a hearing officer if the individual has completed a course the commission has developed or approved relative to training in property valuation and administrative law; allows a person to present evidence or provide property tax information on behalf of another person in a property tax appeal under certain circumstances; provides that in reviewing evidence, a county BOE and the commission are to consider and weigh: (1) the accuracy, reliability and comparability of the evidence presented by the owner or county, (2) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date, (3) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time and the manner in which the property was offered for sale, and (4) if submitted, other evidence that is relevant to determining the FMV of the property; establishes that only a person who is a licensed appraiser may present an opinion of value and only a person who is not a licensed appraiser may present a price estimate; addresses contingent fees for both a licensed appraiser and a person providing a price estimate.

HB 67 Property Tax Revisions – **Rep. Gage Froerer** *(Effective Jan. 1, 2014)* Applies the 45 percent primary residential exemption to household furnishings, furniture and equipment owned by the owner of the dwelling unit and used exclusively within a dwelling unit that is the primary residence of a tenant; increases the property tax exemption for personal property to $10,000; allows a county assessor to require the taxpayer to file a signed statement as described in Section 59-2-306 the first calendar year the taxpayer qualifies for the personal property exemption and provides that after the first year, the signed statement may only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the personal property exemption.

HB 74 Property Tax Modifications – **Rep. John Mathis** *(Retrospective to Jan. 1, 2013)* Defines "split estate mineral rights owner" and provides that mineral extraction by a split estate mineral rights owner does not trigger the rollback tax on the associated land that has become ineligible for FAA assessment; in addition, provides that land that became ineligible for FAA assessment only as a result of a split estate mineral rights owner exercising the right to extract a mineral, qualifies for FAA assessment the first year the land resumes being actively devoted to agricultural use.

HB 79 Motor Vehicle Registration and Insurance Amendments – **Rep. Stephen Handy** *(Effective July 1, 2013)* Provides that a new registration card issued by the Tax Commission on or after November 1, 2013 for vehicles other than vehicles registered under Section 41-1a-301, may not display the address of the owner or the lessee; provides that a card issued by an insurance company as evidence of owner's or operator's security on or after July 1, 2014, may not display the owner's or operator's address.

HB 79 Motor Vehicle Registration and Insurance Amendments – Rep. Stephen Handy *(Effective July 1, 2013)* Provides that a new registration card issued by the Tax Commission on or after November 1, 2013 for vehicles other than vehicles registered under Section 41-1a-301, may not display the address of the owner or the lessee; provides that a card issued by an insurance company as evidence of owner's or operator's security on or after July 1, 2014, may not display the owner's or operator's address.

HB 86 Property Tax Rate Certification Date – Rep. Merrill Nelson *(Retrospective to Jan. 1, 2013)* Provides that if the governing body of a taxing entity does not receive the taxing entity's certified tax rate at least 7 days prior to June 22, the governing body shall, within 14 days after receiving the certified tax rate from the county auditor, adopt a proposed or final tax rate.

HB 96 Cleaner Burning Fuels Tax Credits Amendments and Related Funding – Rep. Jack Draxler *(Effective Jan. 1, 2014)* For the 2014 calendar year, modifies eligibility requirements to claim tax credits for cleaner burning fuels; allows the corporate credit to be taken against a gross receipts tax liability under Title 59, Chapter 8; requires transfers from the General Fund into the Education Fund in the amount by which the tax credit claimed exceeds $500,000.

HB 112 Assessment of Property if Threatened or Endangered Species is Present – Rep. Michael Noel *(Effective Jan. 1, 2014)* Requires a county assessor to consider in the county assessor's determination of the fair market value of property whether a threatened or endangered species is present.

HB 145 Youth Organization Restricted Accounts and Income Tax Contributions – Rep. Steve Eliason *(Retrospective to January 1, 2013)* Creates the Youth Development Organization Restricted Account and the Youth Character Organization Restricted Account; provides for the distribution of amounts deposited into the accounts; enacts an income tax contribution for a youth development organization and for a youth character organization; provides that if the sum of the collections from the contributions do not meet a threshold amount, the Tax Commission shall remove the designation for the contributions from the individual income tax return.

HB 210 Motor Vehicle Emission Amendments – Rep. Edward Redd *(Effective March 26, 2013)* Provides that if a county legislative body enacts, changes, or repeals the local emissions compliance fee, the enactment, change, or repeal takes effect on January 1 (instead of July 1) if the Tax Commission receives notice prior to Oct. 1 (instead of April 1).

HB 291 Motor Vehicle Safety Inspection Amendments – Rep. Jeremy Peterson *(Effective May 14, 2013)* Changes the amount of time that a motor vehicle has to receive and pass a safety inspection from 6 to 11 months, if required in the current year, for the motor vehicle to be eligible for a temporary permit issued by a licensed motor vehicle dealer.

HB 300 Retention of Sales and Use Tax Collections by Certain Remote Sellers – Rep. Steve Eliason *(Effective Jan. 1, 2014)* Authorizes remote sellers who voluntarily collect a sales and use tax to retain 18% of the sales and use taxes the remote sellers would otherwise remit to the Tax Commission; provides that a seller that takes the 18% seller discount may not take the 1.31% seller discount; allows the commission to require a seller that takes this discount to file electronically; prohibits a seller from taking the 18 percent seller discount if Congress or the U.S. Supreme Court requires the seller to collect and remit sales taxes.

HB 325 Military Installation Development Authority Amendments – Rep. Brad Dee *(Effective July 1, 2013)* Provides that if a military installation development authority (MIDA) levies a resort communities tax, the actual number of permanent residents within the project area shall be used as part of the tax determination, and provides that the resort communities tax may be imposed if there are no permanent residents; provides for payment by a consumer of a municipal energy tax directly to the authority, if the consumer's energy supplier is not required under federal law to collect the tax; allows a MIDA to levy a MIDA energy tax on an energy supplier within a project area based on the delivered value of the energy; allows an energy supplier to recover an amount equal to its MIDA energy tax from its customers; provides that a MIDA energy tax is offset by any municipal energy tax paid by that customer on the same delivered value.

HB 379 Rental Company Registration Amendments – Rep. Daniel McCay (*Effective May 14, 2013)* Authorizes an alternative special registration card and registration decals for license plates to be issued for a motor vehicle that is owned by a rental company and maintained in the rental company's rental fleet; provides that the alternative special registration card and registration decals for license plates are valid for the life of the motor vehicle while the motor vehicle is maintained in the rental fleet; requires an owner of a motor vehicle that receives the alternative special registration card and registration decals for license plates issued to renew the registration and comply with all the prerequisites for registration or registration renewal; and provides that if the registration renewal requirements are not complied with, the registration is suspended or revoked.

HJR 4 Joint Resolution on Remote Sales – Rep. Steve Eliason *(Effective May 14, 2013)* Urges the U.S. Congress to pass S. 336 and H.R. 684, known as the Marketplace Fairness Act, which would permit states that enact certain tax simplification and uniformity standards to require retailers whose sales to consumers in the state exceed a minimum threshold to collect applicable sales taxes on sales in the state.

Senate Bills

SB 1 Public Education Base Budget – Sen. Howard Stephenson *(Effective July 1, 2013)* Sets the estimated minimum basic tax rate at .001691 for fiscal year 2013-14; this is an estimated rate for 2013-14 that will bring in $294,092,000 in revenues, an increase from the $289,021,900 for 2012-13.

SB 31 Special Needs Adoption Credit – Sen. Wayne Harper *(Retrospective to Jan. 1, 2013)* Modifies the refundable income tax credit for the adoption of a child who has a special need to allow the credit for an adoption for which the adoption order is issued on or after 1/1/13; provides that the order must be issued by a court of competent jurisdiction of this state or another state, or by a foreign country; if the adoption order is issued by a court of competent jurisdiction in this state or another state, the claimant must be a resident of this state on the date the order is issued; for a foreign adoption, the adoption must be registered in this state; provides that the credit may not exceed $1,000 per return.

SB 33 Sales and Use Tax Revisions – Sen. Howard Stephenson *(Effective July 1, 2013)* Enacts a sales and use tax exemption for sales of tangible personal property used in the preparation of prepared food if the ownership of the seller and the ownership of the purchaser are identical, and the seller or purchaser paid a sales tax on that tangible personal property prior to making the sale; enacts a sales and use tax exemption for purchases of

(Continues on next page)

SB 33 Sales and Use Tax Revisions

(Continues from previous page)

machinery and equipment if: (1) the purchaser is an establishment described in NAICS Sub sector 713, (2) the machinery or equipment has an economic life of 3 or more years and is used by a person who pays admission or user fees to the purchaser of the machinery or equipment, and (3) 51% or more of the purchaser's sales revenue for the previous calendar quarter is admission or user fees subject to sales tax.

SB 35 Property Taxation of Business Personal Property – Sen. Wayne Harper *(Effective Jan. 1, 2014)* Increases the property tax exemption for personal property to $10,000 aggregate FMV per county; allows a county assessor to require the taxpayer to file a signed statement as described in Section 59-2-306 the first calendar year the taxpayer qualifies for the personal property exemption and provides that after the first year, the taxpayer is only required to certify, under penalty of perjury, that the taxpayer qualifies for the exemption.

SB 36 Cigarette and Tobacco Tax and Licensing – Sen. Wayne Harper (*Effective July 1, 2013)* Provides that a cigarette produced from a cigarette rolling machine shall be taxed at the same rate as a cigarette; provides that the tax on a cigarette produced from a cigarette rolling machine shall be paid on a return filed quarterly with the commission; provides for a credit or refund of tax for a cigarette rolling machine operator if a tobacco tax has already been paid on product placed into the cigarette rolling machine; enacts the Cigarette Rolling Machine Operators Act, including: requiring the certification and renewal of certification of cigarette rolling machine operators by the Tax Commission, providing procedures and requirements for a cigarette rolling machine operator to obtain certification or renewal of certification, requiring a cigarette rolling machine operator to make certain reports to the Tax Commission, requiring a cigarette rolling machine operator to maintain a secure meter on a cigarette rolling machine, addressing the denial or revocation of certification of a cigarette rolling machine operator, and addressing appeals.

SB 48 Special Group License Plate Revisions – Sen. Peter Knudson *(Effective May 14, 2013)* Repeals the provision that prohibits the Motor Vehicle Division from issuing a type of support special group license plate to a new applicant beginning on January 1 after a three consecutive year period for which that type of support special group license plate had fewer than 500 license plates issued each year, if the support special group license plate type: (1) was issued prior to January 1, 2012, and (2) had fewer than 500 license plates issued each year for a three consecutive year time period that begins on July 1.

SB 58 Amendments to Sales and Use Tax – Sen. Wayne Harper *(Effective July 1, 2013)* Addresses the disposition of state and local sales tax revenues collected as a result of Congressional or U.S. Supreme Court action requiring current non-nexus sellers to collect sales tax; provides that if one of the above-described actions occurs, the report the commission is required to make to the Revenue and Taxation Interim Committee shall state the amount of revenue collected at the time of the report, and estimate the state and local sales tax rate reduction that would offset the revenue estimated to be collected for the current and next fiscal year; requires the Division of Finance to separately account for the state and local sales tax revenue collected as a result of the Congressional or U.S. Supreme Court action.

SB 84 Sales and Use Tax Exemption for Short-Term Lodging Consumables

– Sen. Stuart Adams *(Effective July 1, 2013)* Defines short-term lodging consumables and provides a sales and use tax exemption for the purchase of short-term lodging consumables by a business that provides accommodations and services.

SB 124 Sales and Use Tax Exemptions for Database Access – Sen. Wayne Harper *(Effective July 1, 2013)* Enacts a sales and use tax exemption for amounts paid or charged to access a database if the primary purpose for accessing the database is to view or retrieve data from the database; defines digital audiowork, digital audio-visual work, and digital book, and clarifies that the sales tax exemption does not include amounts paid or charged for a digital audiowork, digital audio-visual work, or digital book.

SB 141 Education Contribution on Tax Returns – Sen. Daniel Thatcher *(Retrospective to Jan. 1, 2013*) Provides an individual income tax contribution for the Invest More for Education Account; creates a restricted account known as the Invest More for Education Account, including providing funding for the account, and providing that the Legislature may appropriate money from the account for the support of the public education system; provides that if the collections from the contribution do not meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return.

SB 171 Sales and Use Tax Exemption for Electronic Financial Payment Services – Sen. Howard Stephenson *(Effective July 1, 2013)* Enacts a sales and use tax exemption for the purchase or lease of machinery and equipment, or normal operating repair or replacement parts, with a 3-year economic life that are used in the operation of an electronic financial payment service; defines an electronic financial service as an establishment within NAICS Code 522320.

SB 193 Vehicle Registration Amendments – Sen. Scott Jenkins *(Effective May 14, 2013)* Requires the Motor Vehicle Division to provide a credit against the fees and taxes charged to a person registering a street-legal all-terrain vehicle if the street-legal all-terrain vehicle was registered as an off-highway vehicle upon being purchased from a licensed dealer, and not more than 30 days have passed since the division issued the off-highway vehicle registration.

SB 196 License Plate Reader Amendments – Sen. Scott Weiler *(Effective May 14, 2013)* Specifies circumstances when an automatic license plate reader system may be used by a person or governmental entity; provides that captured plate data is a protected record under the Government Records Access and Management Act; provides that captured plate data may only be shared for specified purposes, may only be preserved for 9 months, and may only be disclosed pursuant to a disclosure order or a warrant; prohibits a person from selling captured plate data for any purpose; establishes procedures for a governmental entity to submit a preservation request for captured plate data; and provides a penalty for violating the provisions relating to automatic license plate reader systems.

SB 222 Transportation Amendments – Sen. Wayne Harper *(Effective May 14, 2013)* Provides that beginning on the date the Motor Vehicle Division has implement the division's GenTax system, the requirement to pass a safety inspection annually or obtain a valid annual federal inspection only applies to a motor vehicle with a gross vehicle weight rating of 10,001 pounds or more if the motor vehicle is a commercial vehicle.

SB 225 Immigration Trigger Dates – Sen. Curtis Bramble *(Effective May 14, 2013)* Extends the program start date under the Utah Immigration Accountability and Enforcement Act from July 1, 2013 to July 1, 2015; and extends the start date for the Utah Pilot Sponsored Resident Immigrant Program Act from July 1, 2013 to July 1, 2015.

SB 238 Property Tax Amendments

– Sen. Curtis Bramble *(Effective Jan. 1, 2014)* Modifies the property tax exemption for property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes to provide that a nonprofit entity includes an entity if the: (1) entity is treated as a disregarded entity for federal income tax purposes; (2) entity is wholly owned by, and controlled under the direction of, a nonprofit entity; and (3) net earnings and profits of the entity irrevocably inure to the benefit of a nonprofit entity; provides that a county legislative body may reduce the value of a property, or issue a refund of property taxes paid, on a property for which an appeal has not been filed if: (1) the county BOE, the commission, or a court reduces the value of the property, (2) the property is assessed in the next calendar year at a value that is at least 5 times greater than the value established at the time of the valuation reduction, and (3) the county legislative body determines that the assessed value exceeds fair market value.

SB 247 Amendments to Revenue and Taxation

– Sen. Wayne Harper *(Effective July 1, 2013)* (Effective July 1, 2013) repeals Articles III, IV and IX of the Multistate Tax Compact; repeals Utah's membership in the MTC effective June 30, 2014, and on July 1, 2014, allows Utah to participate in the MTC audit and nexus programs.

SB 249 Salvage and Nonrepairable Vehicle Amendments

– Sen. Stephen Urquhart *(Effective May 14, 2013)* Provides that a vehicle that has been issued a nonrepairable certificate may not be registered; requires an operator of a motor vehicle auction, for a vehicle with a salvage certificate purchased at a motor vehicle auction, to electronically apply for a salvage certificate of title and provide evidence of compliance with certain requirements; provides that a vehicle sold at or through a motor vehicle auction to an out-of-state purchaser with a nonrepairable or salvage certificate may not be certificated in Utah until the vehicle has been certificated out-of-state; prohibits a person who has been convicted of any law relating to motor vehicle commerce or motor vehicle fraud from purchasing a vehicle with a salvage or nonrepairable certificate; provides that a person or purchaser who is not licensed as a salvage vehicle buyer: (1) may not bid on or purchase more than five salvage vehicles with a nonrepairable or salvage certificate in any 12-month period, (2) may not offer for sale, sell, or exchange more than two vehicles with a salvage certificate in any 12-month period to a person not licensed as a salvage vehicle buyer or crusher, or (3) may not offer for sale, sell, or exchange a vehicle with a nonrepairable certificate to a person not licensed as a salvage vehicle buyer or a crusher; provides penalties for the knowing or intentional concealment, removal, destruction, or alteration of a disclosure statement or of a branded certificate of title; establishes a private cause of action for owners who violate the requirement to disclose that a vehicle is a salvage vehicle.

SB 250 Sales and Use Tax Exemption for Sales of a Fuel Cell

– Sen. Ralph Okerlund *(Effective April 1, 2013)* Defines "fuel cell" and provides a sales and use tax exemption for sales of a fuel cell.

SB 269 Property Tax Revisions

– Sen. John Valentine *(Effective May 5, 2013)* Authorizes a taxing entity to levy a property tax that exceeds a maximum levy if the tax rate the taxing entity imposes is at or below the taxing entity's certified tax rate.

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