Utah State Tax Commission

Annual Report 2008

FISCAL YEAR

Commissioners Marc Johnson, D'Arcy Dixon Pignanelli, Chair Pam Hendrickson, and Bruce Johnson

UTAH STATE TAX COMMISSION

ANNUAL REPORT

FISCAL YEAR 2008

State of Utah

JON M. HUNTSMAN, JR.
Governor

GARY R. HERBERT
Lieutenant Governor

Utah State Tax Commission

PAM HENDRICKSON
Commission Chair

R. BRUCE JOHNSON
Commissioner

MARC B. JOHNSON
Commissioner

D'ARCY DIXON PIGNANELLI
Commissioner

RODNEY G. MARRELLI
Executive Director

December 30, 2008

To the Honorable Jon M. Huntsman, Jr., Governor
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, 2008.

Total collections from all sources administered by the Tax Commission during the 2008 fiscal year totaled $7,328,837,843. This represents an increase of $119,320,272 in total collections from fiscal year 2007. The Education Fund increased $25,185,767 or 0.8 percent; the Transportation Fund increased $94,586,037 or 13.4 percent; and the General Fund (not including restricted amounts) decreased $106,728,690 or 5.1 percent.

The Tax Commission is in the third year of a multi-year project to upgrade the State's tax computer system. The project has integrated systems in order to enhance tax compliance, improve customer service, and provide flexibility for changes in the state's tax laws. Our dedicated staff along with system contractors successfully implemented Utah's complex sales and use tax this past year. During the upcoming months we will implement corporate income, withholding, and other taxes into the system.

We remain steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

Pam Hendrickson
Tax Commission Chair

Rodney G. Marrelli
Executive Director

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Office of the Commission

Pam Hendrickson
Commission Chair

Bruce Johnson
Commissioner

Marc Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

The Utah State Tax Commission functions in two separate and distinct roles: 1) the Office of the Commission and 2) Administration. The primary role of the Office of the Commission is to hear and rule on tax appeals, supervise and administer the State's tax laws, and promulgate rules to administer those tax laws. The Governor, with concurrence from the Utah State Senate, appoints four state tax commissioners. The Constitution of the State of Utah stipulates that no more than two Commissioners may be from a single political party.

The Office of the Commission mission statement reads: *"Provide timely hearings and rulings on tax appeals, provide timely and accurate tax information, and improve tax processes through consistent administrative oversight."*

The Commission's priority is providing timely hearings and rulings on tax appeals. The State Tax Commission has set a performance target of 90 days from the receipt of an appeal to an initial hearing event and 75 days from an initial hearing event to the issuance of an initial decision. These performance measures can be viewed at http://www.performance.utah.gov/agencies/tax.shtml.

The following comprise the Office of the Commission: four tax commissioners, administrative law judges, economists, internal auditors, public information officer, and appeals support staff.

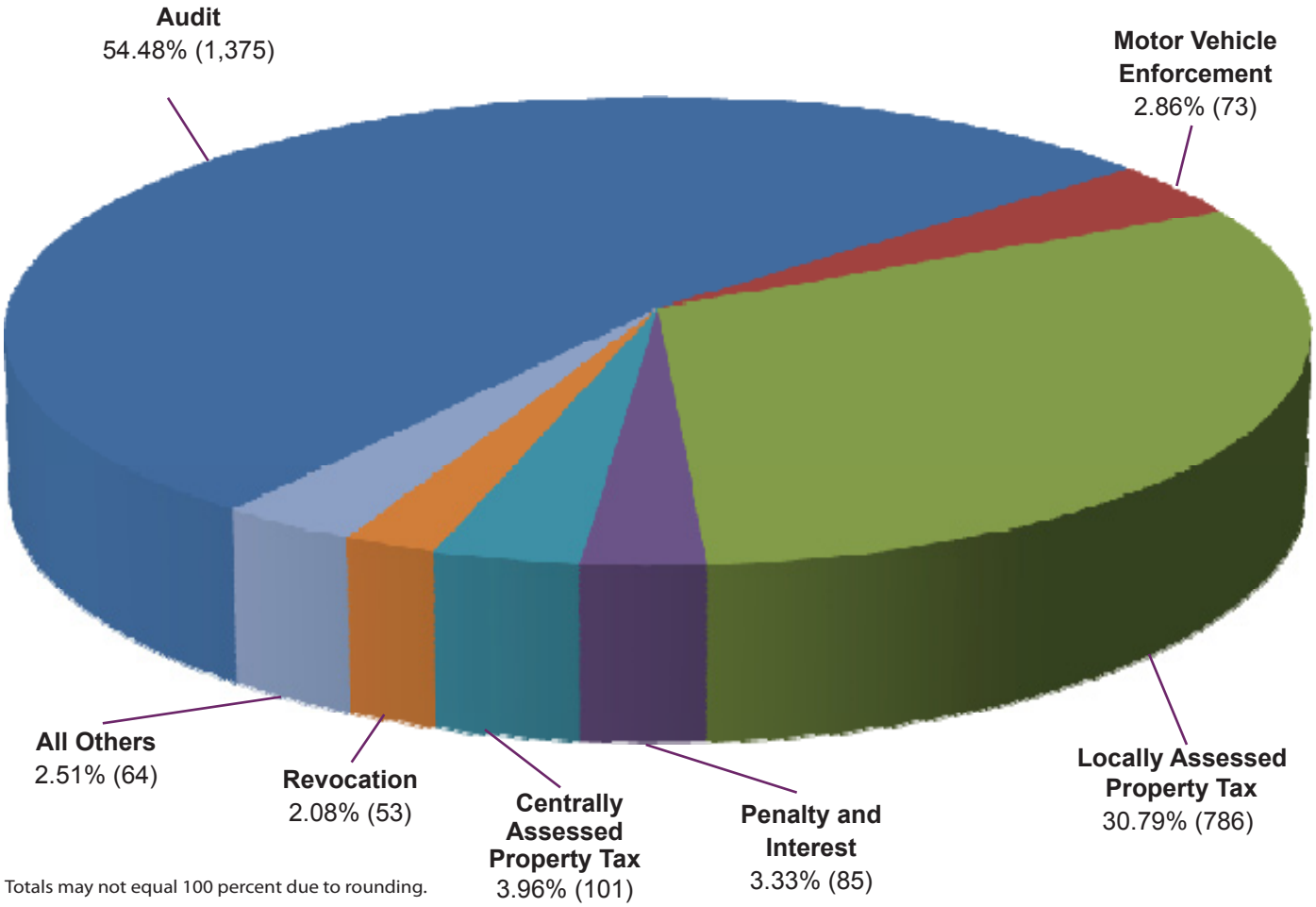
The Commissioners, in consultation with the Governor, hire an executive director to oversee the administrative functions of the agency. These functions include the Division of Motor Vehicles, Auditing, Taxpayer Services, Property Tax, Processing, Motor Vehicle Enforcement, and Administration. The operation of these divisions serves to keep the appeals process separate from the administrative functions.

The Office of the Commission reviews the performance measures of the executive director and the divisions on a regular basis. In addition, the Commission utilizes internal audits to identify potential weaknesses in high risk areas. Items requiring improvement or corrective procedures are discussed with the executive director and a time line set for future review.

The appeals staff schedules, tracks, and coordinates all appeals brought before the Commission. During the past year, 2,778 taxpayers appealed cases to the Commission. Administrative law judges and Commissioners hear these appeals. The Economic and Statistical unit provides economic and statistical analyses from various data sources for the Legislature and various public agencies. The public information officer works with the media and represents the Commission on various public issues.

The posting of proposed and adopted administrative rules and redacted Commission decisions are vital to timely and accurate tax information. Rules and Commission decisions provide taxpayers written guidance on how tax laws will be interpreted, administered, and applied by the Commission. Taxpayers can view rules and redacted Commission decisions at http://tax.utah.gov/research. Redacted decisions afford the public insight into recent tax rulings by the Commission.

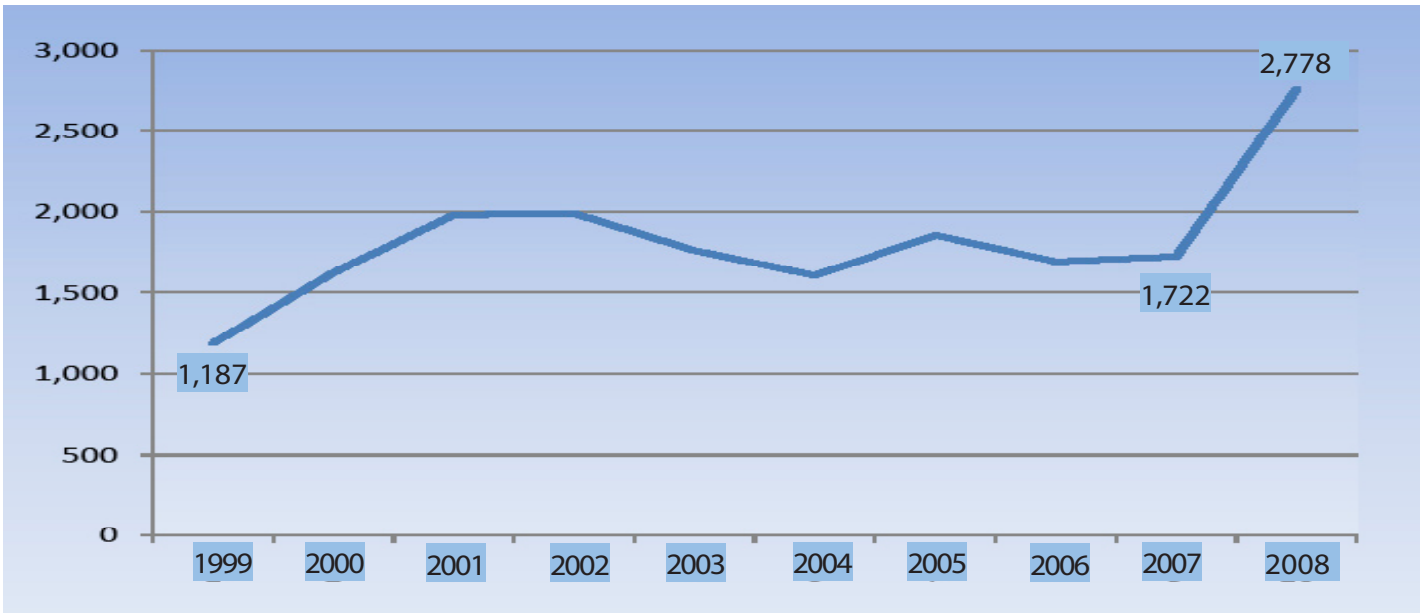
Appealed Cases by Type



Totals may not equal 100 percent due to rounding.

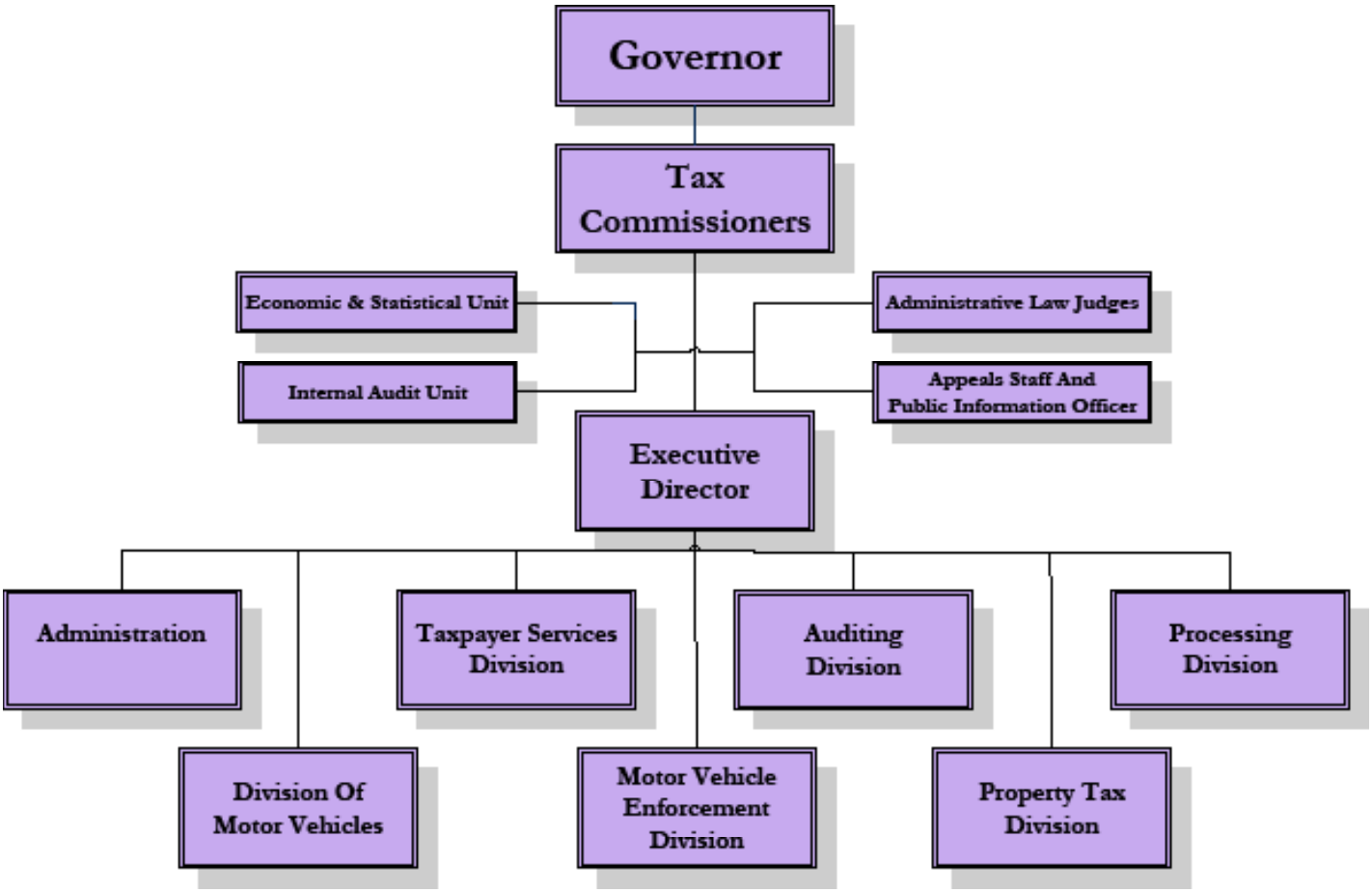
This chart shows the type, percent, and number of tax appeals filed with the Tax Commission from Nov. 1, 2007 through Oct. 31, 2008.

Number of Tax Cases Appealed



This chart shows the number of tax appeals submitted to and processed by the Office of the Commission. In the past year, the number of appeals increased by 61.1 percent with the same staff size. The number of cases has increased by 134 percent in the past 10 years.

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

Make Compliance Easier, Evasion Harder

Purpose

We administer the following taxes and fees:

- Personal income, corporate income, and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Alcohol, tobacco, and other miscellaneous taxes
- Oil, gas, and mining severance taxes
- Centrally assessed property taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Fuel taxes

Divisions

Administration

- Oversees implementation of tax law changes
- Drafts rules and legislation
- Develops and manages budgeting and accounting functions of the Department
- Distributes revenues to local governments
- Identifies tax fraud and develops criminal cases
- Oversees Department of Technology Services and Division of Human Resource Management functions assigned to the Tax Commission

Division of Motor Vehicles

- Collected $391 million in taxes and fees
- Processed a total of 4,444,515 million transactions which included 2,945,493 million vehicle registrations
- Trains staff of the counties that contract to administer motor vehicle programs for the state
- Provides vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions

Taxpayer Services Division

- Maintains front-line contact with the public on tax issues
- Provides customer service
- Collects delinquent taxes and encourages future compliance
- Manages bankruptcy claim filings
- Administers waiver of penalty/interest and offers in compromise programs
- Offers tax education classes on state taxes to businesses and presents workshops jointly with other state and federal agencies

Auditing Division

- Audits all state taxes and certain local taxes as assigned by the Legislature
- Determines that taxes due have been reported
- Provides education to taxpayers in proper tax accounting
- Enhances voluntary taxpayer compliance

Processing Division

- Designs and prints publications and forms
- Deposited over $7.96 billion in gross revenues received by the Tax Commission
- Processes, enters data, microfilms, and archives 1.16 million paper and electronic tax returns annually

Motor Vehicle Enforcement Division

- Investigates auto theft and other vehicle-related crimes throughout the State
- Protects Utah citizens from motor vehicle commerce fraud
- Regulates the automobile industry to foster a fair and honest vehicle sales environment

Property Tax Division

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

Key Performance Measures

Rodney G. Marrelli
Executive Director
Utah State Tax Commission

The Utah State Tax Commission continues to meet the challenges of improved customer service through employee development and implementing technological advancements. Services to Utah's residents and businesses are more accurate, faster, and convenient than in previous years. The costs of these services remain low while Tax Commission employees continue to be more efficient in carrying out their responsibilities.

Our employees focus on three main areas to improve service:

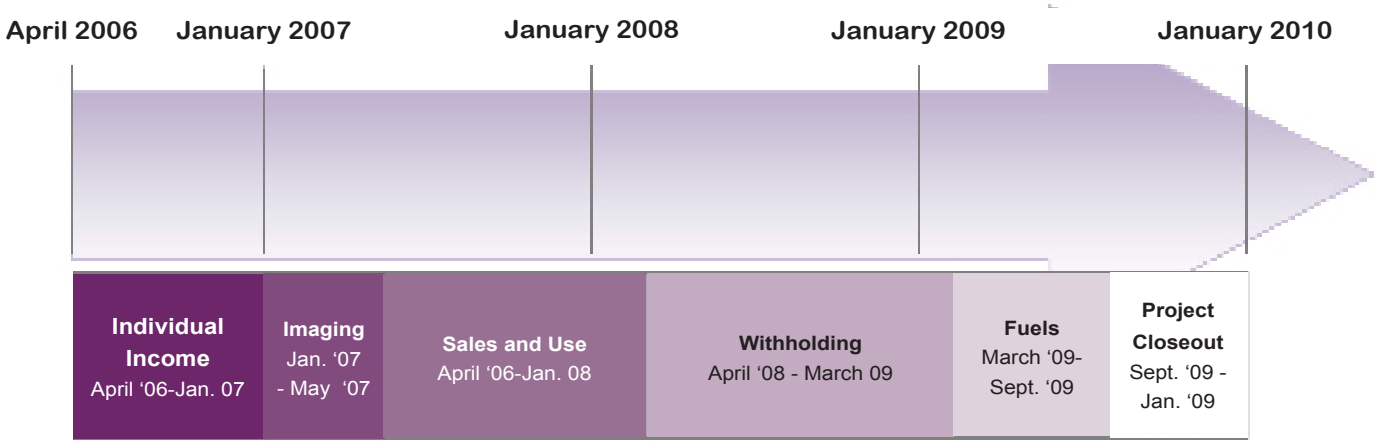
1) Quality systems and business processes
2) Timely service, and
3) Electronic filing and payment options

Quality Systems and Business Processes

Tax and motor vehicle administration processes rely heavily on automated computer systems to accurately record and retain citizen information on millions of transactions annually. These systems are used extensively to ensure that citizens pay their fair share of financing the cost of operating state and local governments. Tax systems provide information for audits and identify delinquent account balances. Tax evaders are more easily identified using new technologies.

In response to these needs, the Tax Commission is in the third year of a multi-year project to upgrade our tax computer system. The project is integrating systems to enhance tax compliance, improve customer service, and provide flexibility for changes in the state's tax system.

This tax modernization project is a joint effort of the Tax Commission and the State Department of Technology Services to replace aged computer tax systems. We are in the process of replacing five core tax systems. The results will serve as a foundation for the future and provide continued improved customer and tax administration service at the Utah State Tax Commission. A new individual income tax system was implemented in January 2007, and a new sales tax system was implemented in March 2008. Our dedicated staff, along with system contractors will implement corporate, withholding and other taxes in upcoming months.



This illustration shows the time line of the Tax Commission's computer system upgrade project. The project serves as a foundation for the future and continued improved customer service.

Timely Service

Revenue Deposits

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

State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours during non-peak hours of receipt, and within 72 hours during peak return deadlines.

Income Tax Refunds

The public expects and relies on timely income tax refunds. Technology advancements and employee training have reduced the time taxpayers wait to receive state income tax refunds.

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 most of the time. Exceptions occur when there is an error or unusual item. Those returns are marked for review and will take longer to process.

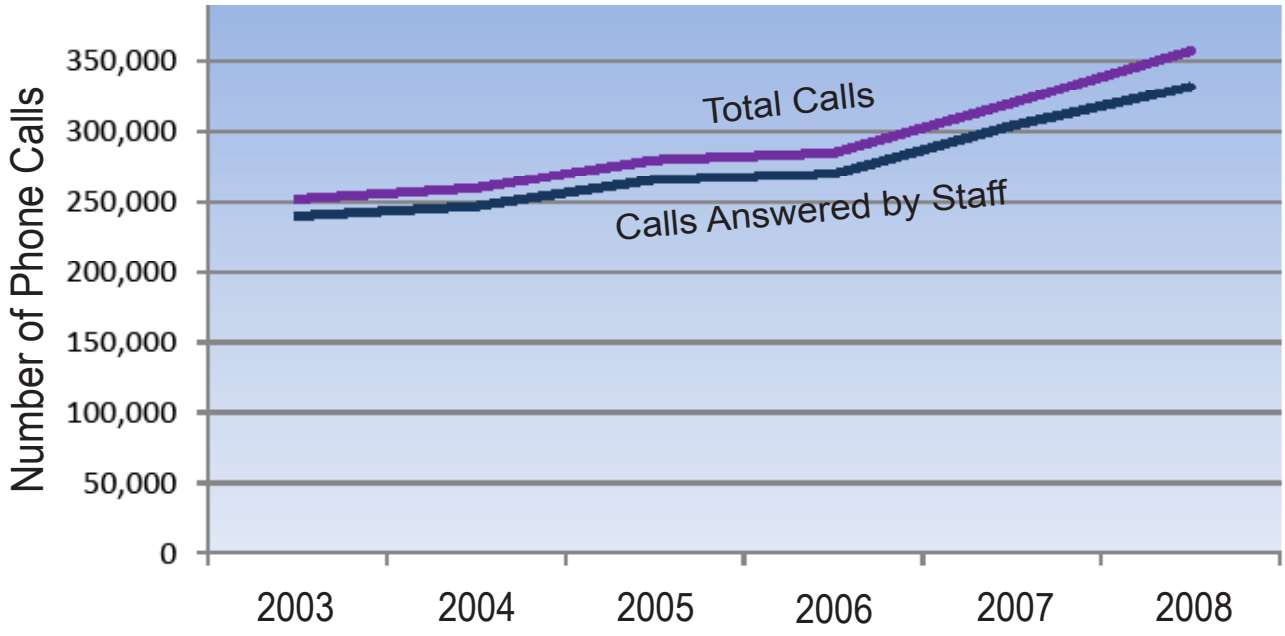
Citizen Assistance

Since citizens are required to file tax returns and register their vehicles, the Tax Commission strives to provide timely and quality responses to all telephone inquiries in order to assist the people in completing their transactions.

The Division of Motor Vehicles and Taxpayer Services Division continue to make improvements in assisting the number of citizens who contact the Tax Commission by telephone. When a customer discontinues a phone inquiry before contacting an employee, it is classified as an abandoned call. Both the number and the percentage of these types of phone calls have been reduced in recent years.

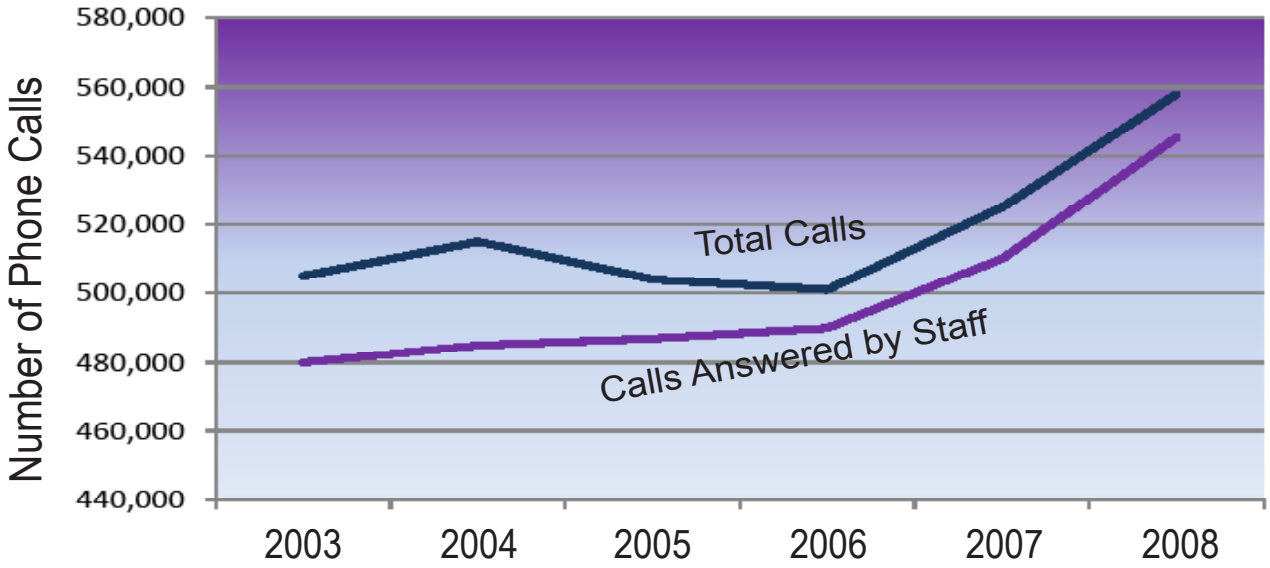
The Taxpayer Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also collects delinquent taxes and encourages future compliance with tax laws. The Division of Motor Vehicles answers all vehicle-related questions from citizens. The charts below and on the following page show the progress made in timely responses to those calls.

Taxpayer Services Telephone Assistance



This chart shows the percentage of customers in recent years who contacted Taxpayer Services by telephone and talked directly with an employee.

DMV Telephone Assistance



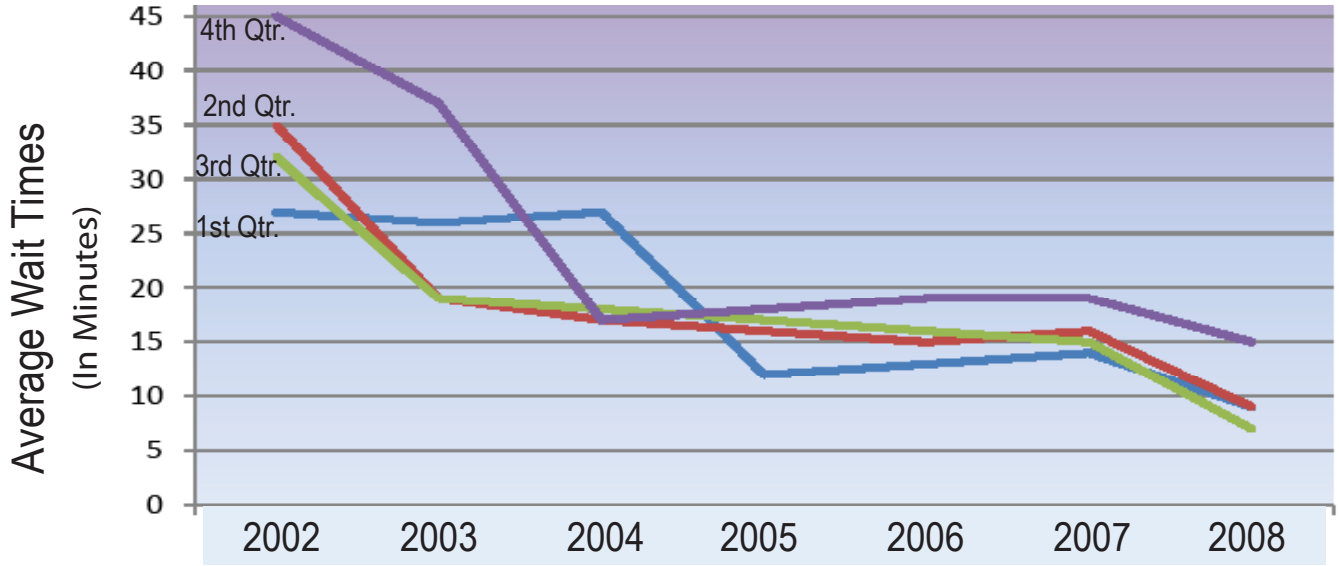
This chart shows steady improvements during recent years in the percentage of customers who telephoned DMV and talked directly with an employee.

Wait Times

Citizens visiting the Department of Motor Vehicle office expect efficient service in the least amount of time. This chart shows the average wait times for large state operated motor vehicle offices. These include all Wasatch Front offices and the Washington County office. 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 continues to focus on wait time *trends* rather than specific daily wait times.

The goal of the Division of Motor Vehicles is to keep average wait times shorter than 20 minutes. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Average wait times have not increased since the implementation of the 4-10 work week in August. Monthly wait times recorded by office automated systems are used to calculate the average quarterly wait times as indicated on the chart below.

DMV Wait Times



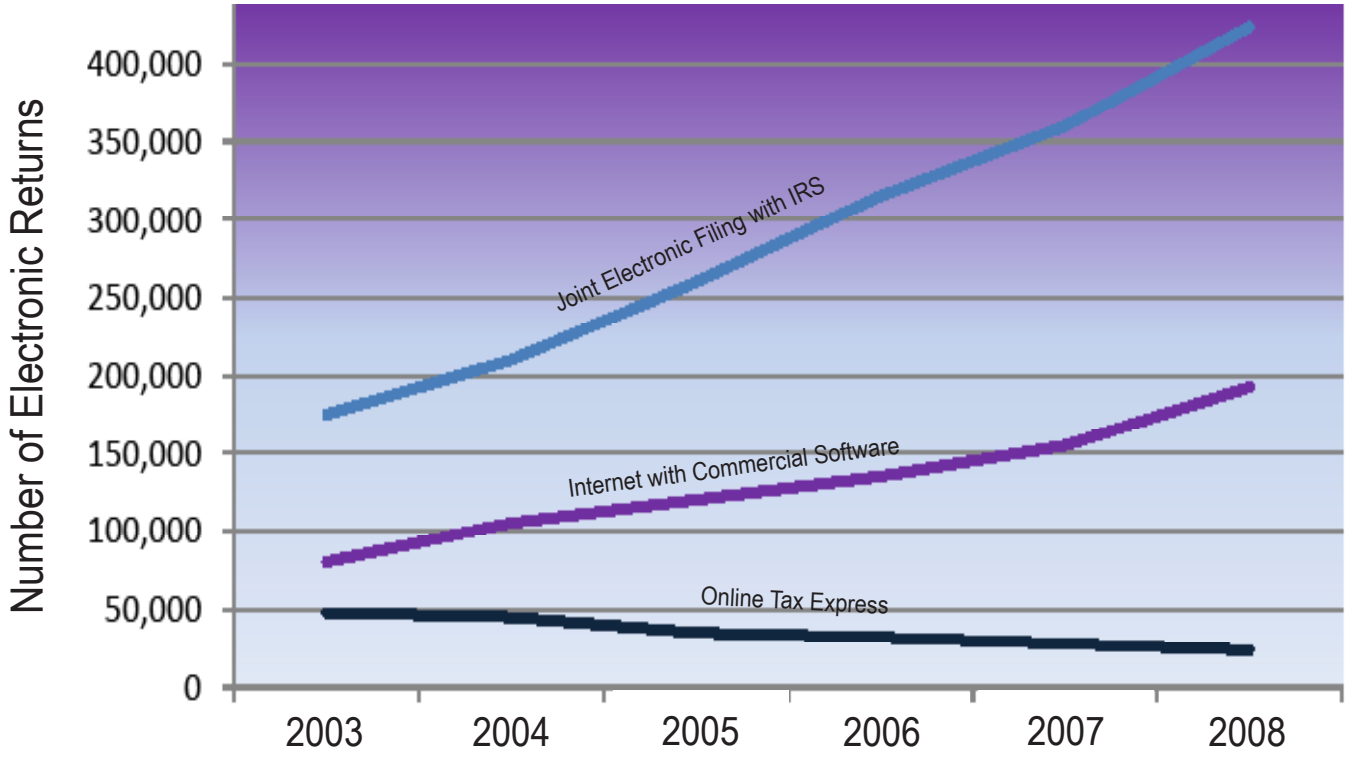
This chart shows the average wait times by quarter in the Wasatch Front and Washington County DMV offices for the past seven years.

Electronic Filing And Payment Options

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 taxpayers to use electronic filing. Utah taxpayers have three electronic filing options available: 1) commercial software packages; 2) Joint electronic filing (JELF) with the IRS; and 3) TaxExpress, the online option for Utah taxpayers. Electronic filing is more accurate, faster, and saves taxpayers' dollars.

As we continue to promote the use of electronic filing options, the percent of traditional paper returns filed decreases, which helps us keep pace with growth. We expect the popularity of these options to continue in upcoming years.

Electronic Filing of Income Tax Returns

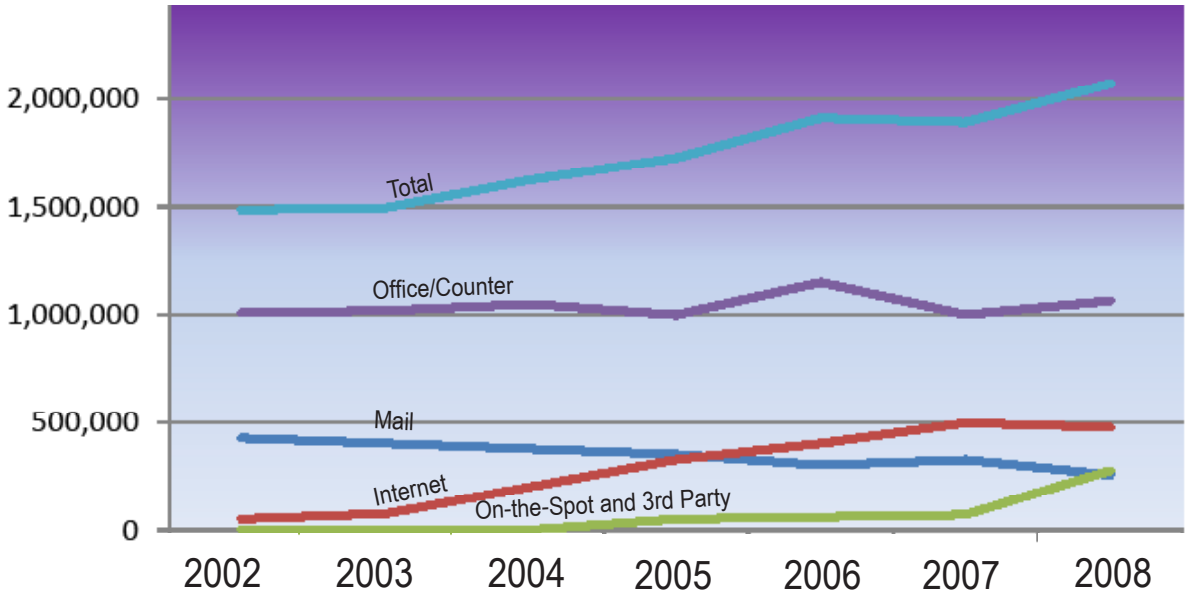


This chart shows the popularity of electronic filing options as the number of income tax returns continues to grow.

All motor vehicles, off-highway vehicles, and boats operating in Utah must be licensed and registered by the Division of Motor Vehicles. Since documentation is required for some transactions, such as titles required for new vehicles, these must be completed in a DMV office. However, many transactions, including most registration renewals, can be completed electronically or by contracted private companies (often referred to as third parties). Third parties include authorized vehicle dealers, and licensed inspection or emission stations.

The Tax Commission encourages citizens to complete renewal transactions through the Internet, mail, and authorized third parties. As more citizens complete transactions through these options, the current staff is able to meet the demands of a growing population that needs to visit an office. Please see accompanying chart on the following page.

DMV Renewals by Function



This chart shows that the number of DMV transactions conducted through our Internet options and third-party providers continues to grow, while office transactions remain about the same. Third-party transactions include those conducted by commercial contractors or other agencies outside of DMV offices.

Motor Vehicle Enforcement

The Motor Vehicle Enforcement Division of the State Tax Commission investigates violations of the Motor Vehicle and Motor Vehicle Business Regulation Acts.

Law enforcement agencies throughout the State recognize MVED police as experts in investigations of vehicle theft rings, chop shops, and fraud involving motor vehicles, titles, odometers and related documents. The Division's dedicated investigation staff shares its knowledge with other agencies through shared intelligence and extensive training.

FY 2008 Statistics

Recovered Stolen Vehicles	508
Value of Recovered Vehicles	$3,651,195
Motor Vehicle Criminal Counts Filed	537
Registration and Other Citations	3,559
Impoundments	497
Temporary Permit Audit Collections	$1,227,142
Complaints and Cases Investigated	2,501

Revenue Collection And Distribution

FY2008 Tax Revenue Highlights

Growth in major state revenue sources coincided with relatively flat growth across all sectors of the Utah economy. Net tax revenues, collected by the Tax Commission, increased from $7.21 billion in FY2007 to $7.33 billion in FY2008, growing by 1.7 percent.

General and Education Fund

Revenues derived from the major nine sources of revenue (sales, income, corporate franchise, insurance, beer, cigarette, tobacco, oil, and mining severance taxes) comprising 95 percent of the General and Uniform School Fund dropped from $5.08 billion to $4.99 billion between FY2007 and FY2008, which is a 1.7 percent decrease.

Income and Corporate Taxes

Individual income tax collections grew by only 1.2 percent to $2.60 billion. Adjusted Gross Incomes remained relatively flat in FY2008 reflecting stability in wages, capital gains, partnership income, interest and dividends. Withholding on wages increased 0.6 percent, and final payments rose 4.1 percent.

The corporate franchise and income tax decreased from $428 million to $418 million between FY2007 and FY2008, a 2.3 percent decrease.

Sales Tax

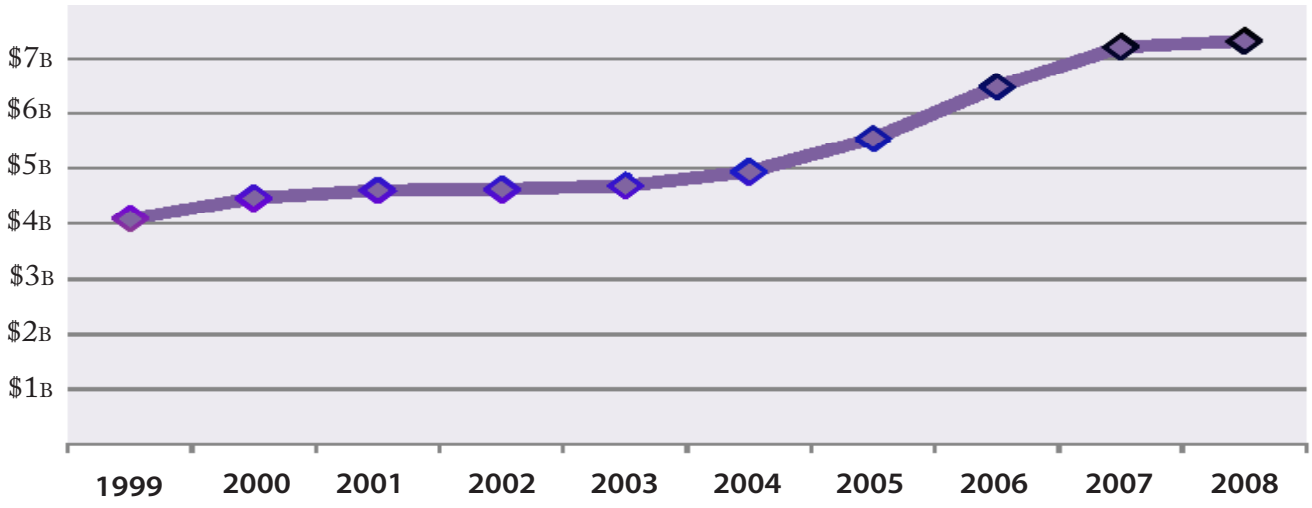
Sales and use taxes, net of restricted funds, decreased by 6.4 percent. When restricted revenue is included, particularly transportation earmarks, state sales and use taxes dropped by 2.0 percent.

The relative flat growth in taxable sales and purchases between FY2007 and FY2008 is due to minimal consumer spending increases coupled with declining business expenditures. This is especially the case in construction. Retail sales grew by 2.03 percent where the largest contributors were general merchandise (7.44 percent), food stores (11.48 percent) and eating & drinking (6.89 percent). Meanwhile, business expenditures fell by 2.71 percent, which came about because of declines in construction (6.08 percent), manufacturing (5.30 percent), wholesale durables (5.02 percent) and wholesale nondurables (2.35 percent). Nevertheless, mining related business expenditures did increase by 40.76 percent.

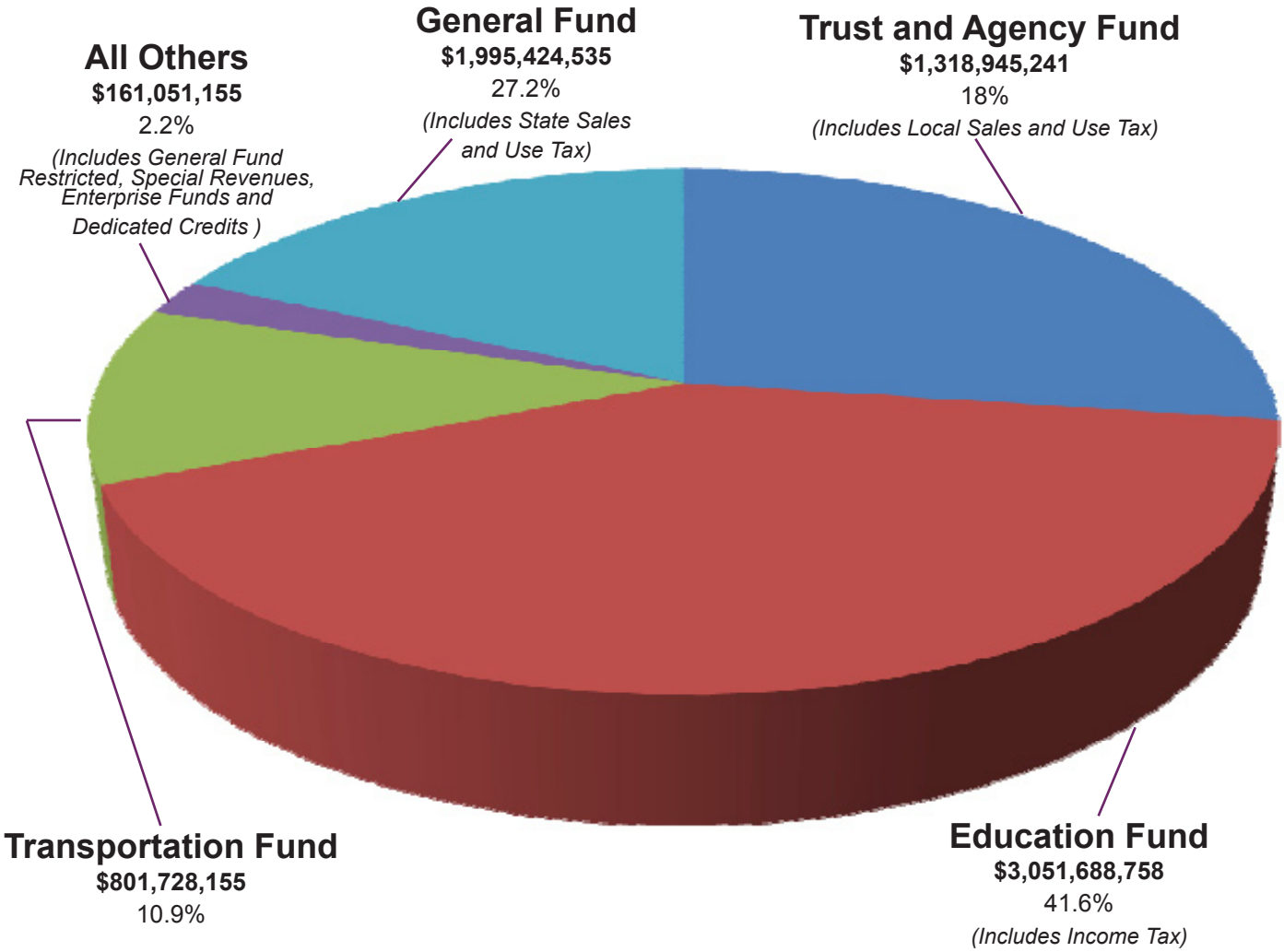
Transportation Fund

The three major Transportation Fund revenue sources decreased from $400 million to $397 million, a decrease of 0.8 percent from FY2007 to FY2008. Individually, special fuel taxes and motor vehicle registration fees grew by 5.2 percent and 3.1 percent respectively. Motor fuel tax revenues decreased by 3.9 percent.

Annual Net Tax Revenues
(In billions of dollars)



Revenue Collection By Fund
Fiscal Year 2008



$7,328,837,843

Total Net Revenue Collected
Fiscal Year 2008

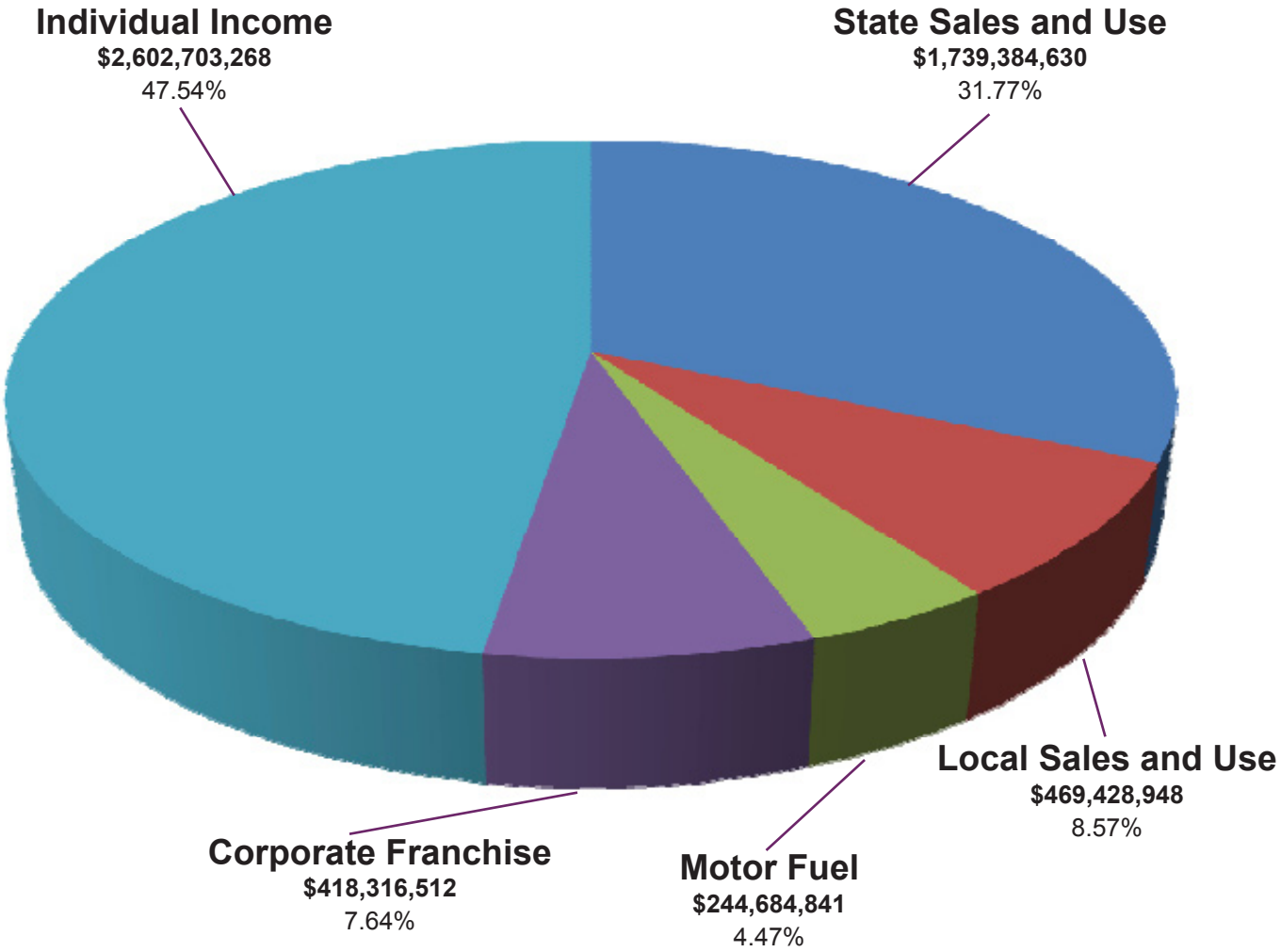
Total Net Revenue Collected

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
2006	$6,475,224,565	1999	$4,087,027,884	1992	$2,227,789,484
2005	$5,543,508,218	1998	$3,855,800,137	1991	$2,081,908,892
2004	$4,943,158,364	1997	$3,223,448,534	1990	$1,948,025,214
2003	$4,689,165,325	1996	$3,221,673,913	1989	$1,848,202,100
2002	$4,627,686,312	1995	$2,966,041,867	1988	$1,718,247,057

Major Tax Revenue Sources
In Millions of Dollars

Fiscal Year	State Sales And Use Tax[1]	Individual Income[2]	Local Sales And Use Tax	Motor Fuel	Corporate Franchise[3,4]
2008	**$1739.4**	**$2602.7**	**$469.4**	**$244.7**	**$418.3**
2007	1857.8	2570.4	463.3	254.7	428.0
2006	1806.3	2286.7	415.9	240.4	380.3
2005	1634.5	1933.3	361.1	241.5	198.9
2004	1501.9	1699.2	331.6	239.9	155.4
2003	1444.0	1575.4	325.2	236.6	118.9
2002	1441.3	1610.6	318.0	237.9	174.4
2001	1431.4	1713.1	314.3	229.4	179.6
2000	1369.6	1654.9	301.7	237.6	184.3
1999	1316.4	1463.9	284.5	225.2	189.0

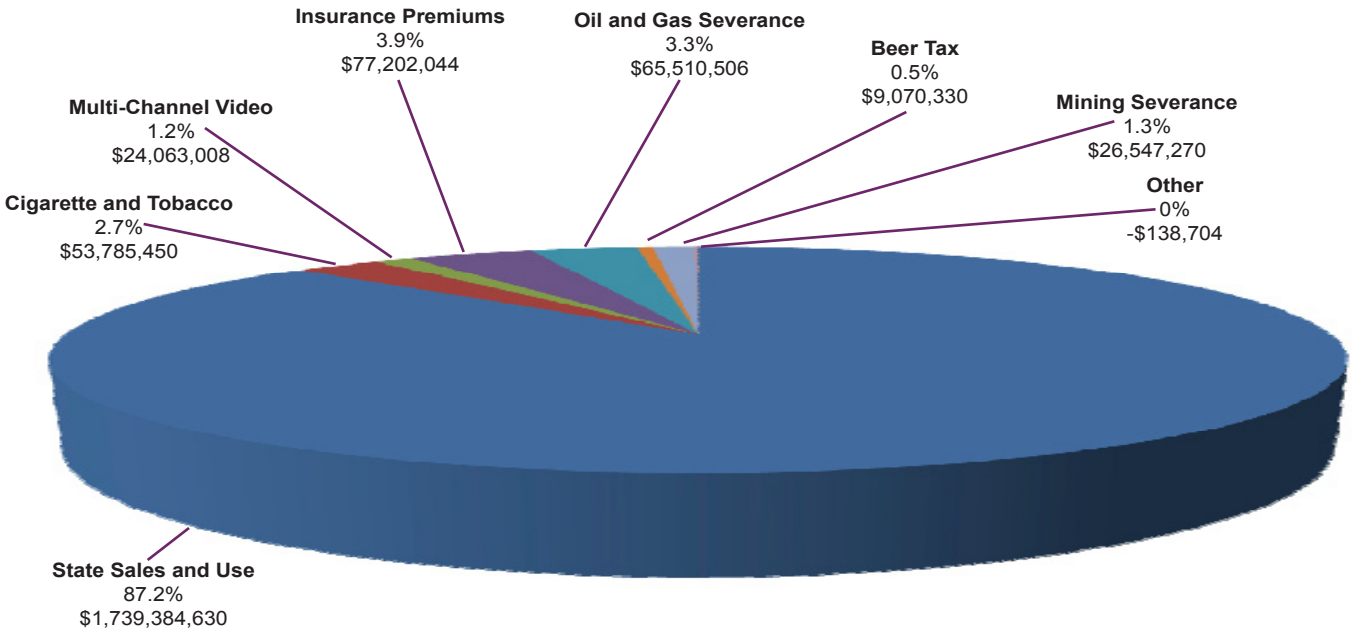
[1] This excludes the annual amount of Sales and Use Tax generated by 1/8 of 1 percent tax rate for water and transportation projects as prescribed by state statue.
[2] Includes 40 percent of mineral production withholding tax.
[3] Includes 60 percent of mineral production withholding tax.
[4] FY2006, 2007, and 2008 includes radioactive waste and gross receipts tax.



Percentages shown are of the total major tax revenue sources and do not include other tax revenues. Percentages may not equal 100 percent because of rounding.

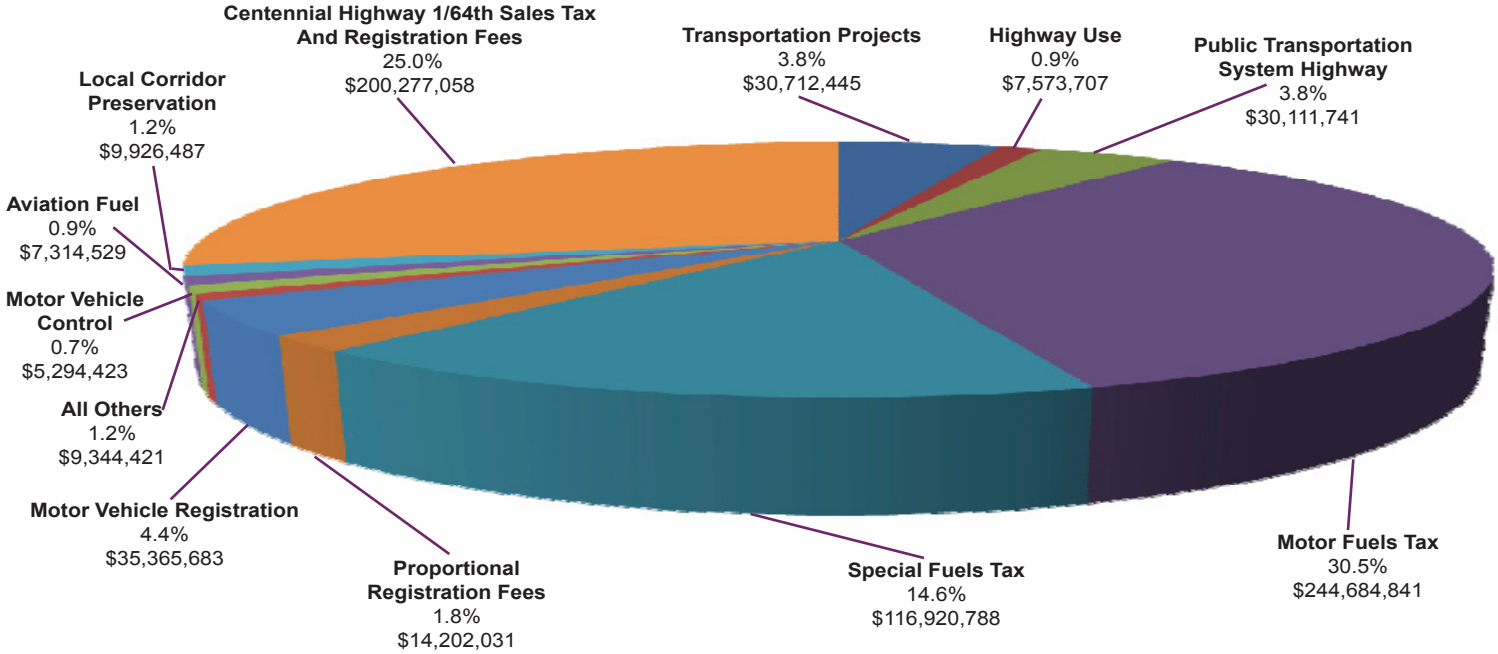
General Fund
Total Collections - $1,995,424,535

The Legislature appropriates from the General Fund monies for general government and higher education. Some General Fund revenue is also used to fund the public school system. The largest single source of revenue comes from the State sales and use tax.



Transportation Fund
Total Collections - $801,728,155

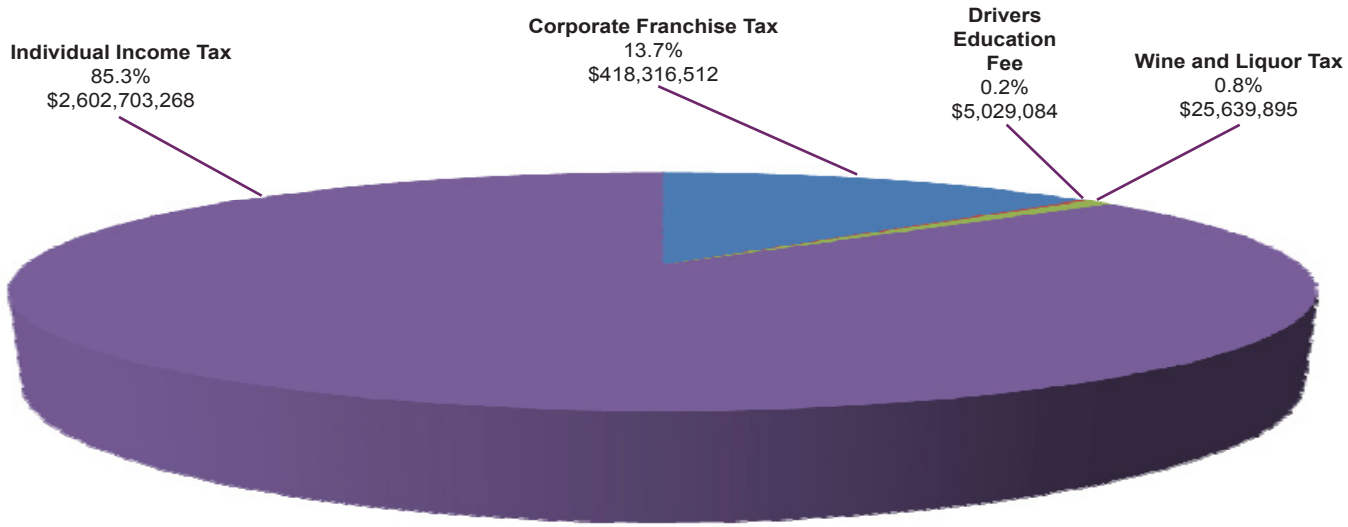
The Utah Constitution requires that taxes imposed on sales of motor fuel may only be used for specific highway purposes. This chart shows that most of the revenues deposited into the Transportation Fund come from the state taxes on motor fuel and special fuel. Motor vehicle registration fees also contribute to this fund.



Education Fund

Total Collections - $3,051,688,758

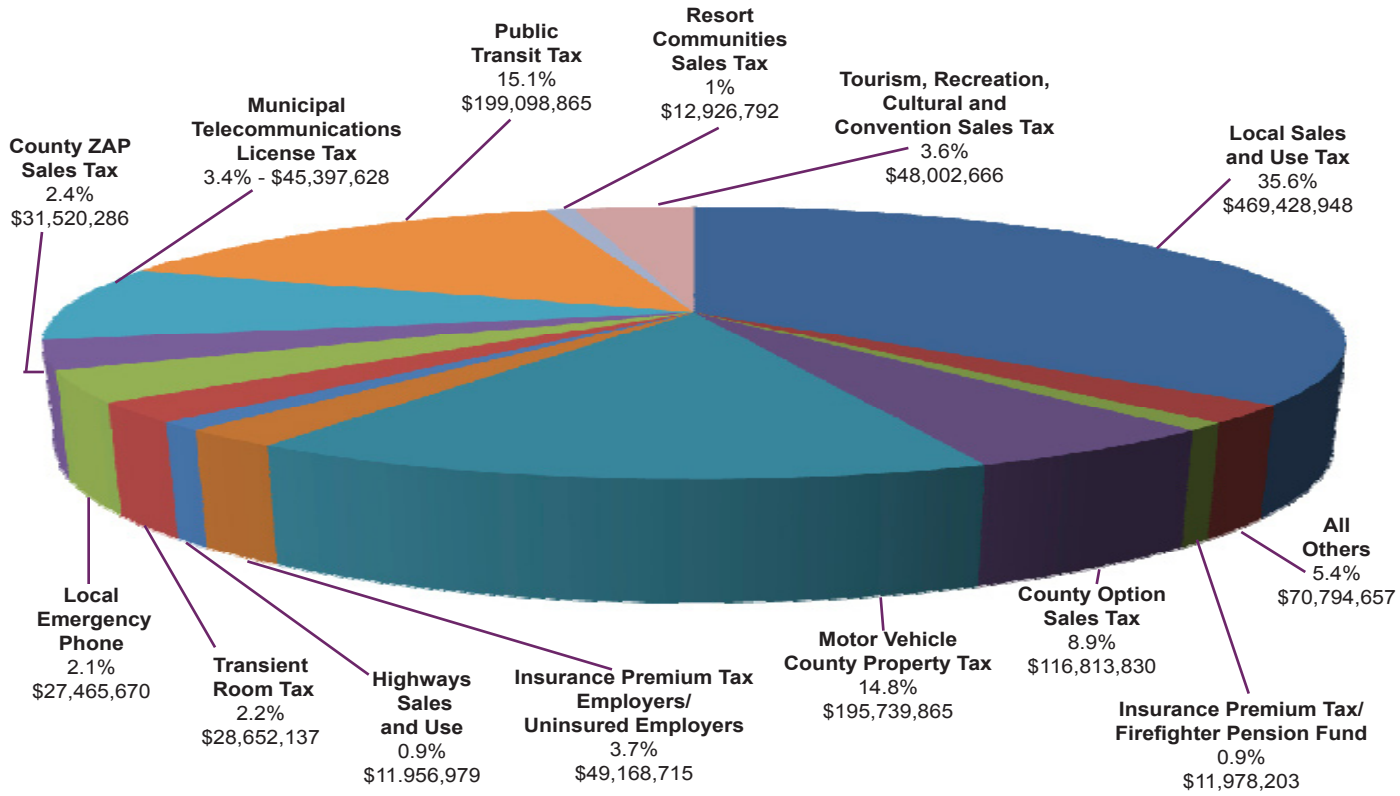
The Utah Constitution requires that the state income tax only be used to fund the state's public education and higher education systems. As shown in this chart, the Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes. Gross receipts taxes and radioactive waste taxes are included in corporate franchise tax amounts.



Trust and Agency Fund

Total Collections - $1,318,945,241

The Trust and Agency Fund includes taxes collected on behalf of public and private entities outside of Utah State government. City and County sales taxes, pensions, and trust funds are examples of the accounts in the Trust and Agency Fund.



Net Revenue Comparison
Fiscal Years 2007 and 2008/TC-23 Report

Dedicated Credits

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Administrative Allowance Service Charge: Sales Tax	8,245,456	7,443,080	802,376	10.8%
Motor Vehicle Registration/Plate Fees: Plate, Admin. Fee	2,498,147	2,518,690	(20,542)	-0.8%
Motor Vehicle Contract Services - Sale of Info	232,514	260,123	(27,609)	-10.6%
Off Highway Vehicle Registration Fees	585,877	570,910	14,967	2.6%
Federal Revenues and Grants	504,785	513,631	(8,846)	-1.7%
Dedicated Credit: DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Dedicated Credit: Electronic Payments Offset Fee	26,297	37,137	(10,839)	-29.2%
Dedicated Credit DNR Plants/Animal Protect: Sales	2,450,000	2,450,000	-	0.0%
Dedicated Credit: Electronic Conv. Fees - Pmt Express	3,651,069	1,925,544	1,725,525	89.6%
Miscellaneous Dedicated Credits: Tax Comm.	1,464,675	1,559,099	(94,425)	-6.1%
Miscellaneous Dedicated Credits: Other Agencies	55,158,033	50,049,080	5,108,952	10.2%
County Property Tax Transaction Fees	2,334,006	2,268,571	65,435	2.9%
Driving Under Influence Impound Fees	327,558	307,839	19,719	6.4%
30-Day Motor Vehicle Registration Permit	2,602,956	2,641,478	(38,522)	-1.5%
Private Organ Donation Contributions	91,794	84,354	7,440	8.8%
Water and Wastewater Projects: Division of Water Rights	727,046	812,221	(85,175)	-10.5%
Dedicated Credits Total	**81,550,213**	**74,091,758**	**7,458,455**	**10.1%**

Enterprise

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Land Grant Management Fund Registration Fees	133,164	(31,222)	164,386	-526.5%

General Fund

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
State Sales And Use Tax	1,739,384,630	1,857,813,410	(118,428,781)	-6.4%
Insurance Premium Tax: Admitted Insurers	77,202,044	71,777,368	5,424,677	7.6%
Cigarette Taxes	45,910,183	46,510,880	(600,696)	-1.3%
Inheritance Tax	95,249	497,617	(402,368)	-80.9%
Oil and Gas Severance Tax	65,510,506	65,429,873	80,633	0.1%
Beer Tax	9,070,330	8,587,477	482,853	5.6%
Mining Severance Tax	26,547,270	23,604,499	2,942,771	12.5%
Tobacco Products Tax	7,857,435	7,314,289	543,147	7.4%
Motor Vehicle Business Regulation Fees: MVED	2,364,956	2,229,894	135,062	6.1%
DUI Impound Fees	1,174,690	1,103,973	70,717	6.4%
Court Warrant/Garnishment/Lien Fees	260,583	299,071	(38,488)	-12.9%
Energy Savings Tax Credit	(107,824)	(223,295)	115,471	-51.7%
Property Tax Relief Credits: Circuit Breaker	(6,242,304)	(5,915,615)	(326,689)	5.5%
Farm Tool Tax Credit	(48,430)	(25,064)	(23,366)	93.2%
Cigarette Licenses and Fees	17,832	19,565	(1,733)	-8.9%
Miscellaneous Taxes and Other	2,364,376	2,301,578	62,798	2.7%
Multi-Channel Video or Audio Service Tax	24,063,008	20,827,705	3,235,303	15.5%
General Fund Total	**1,995,424,535**	**2,102,153,225**	**(106,728,690)**	**-5.1%**

Net Revenue Comparison
Fiscal Years 2007 and 2008/TC-23 Report

General Restricted

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Cigarette Tax - Tobacco Prevention - Restricted	8,478,705	8,647,757	(169,052)	-2.0%
Insurance Premium & Other - Restricted	1,730,255	1,631,261	98,994	6.1%
Water and Wastewater Projects: Sales - Restricted	23,462,919	25,440,139	(1,977,221)	-7.8%
Fire Academy Support Fund - Restricted	5,989,602	5,476,157	513,445	9.4%
Income Tax Contribution:Organ/Homeless/Wolf/Spay-Restricted	318,000	245,598	72,402	29.5%
Motor Vehicle Donations	18,000	-	18,000	
Lubricating Oil Fee: Used Oil - Restricted	617,112	590,227	26,886	4.6%
Oil and Gas Conservation Fee - Restricted	5,408,934	4,747,883	661,052	13.9%
Other Miscellaneous - Restricted	1,183,046	1,327,636	(144,590)	-10.9%
Boat Registration Fees - Restricted	1,482,102	660,952	821,151	124.2%
Boat Fuel Tax - Restricted	2,874,252	2,845,354	28,898	1.0%
Off Highway Vehicle Registration Fees - Restricted	2,979,473	3,208,896	(229,423)	-7.1%
Court Complex Fees	4,576,397	4,298,098	278,299	6.5%
Snowmobile Registrations - Restricted	411,904	6,853	405,051	5910.4%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	1,050,000	-	0.0%
Alcohol Beverage Enforcement/Treatment - Restricted	4,984,787	4,350,000	634,787	14.6%
Statewide Unified E-911 Emergency Services	3,165,268	5,486,116	(2,320,848)	-42.3%
General Restricted Total	**68,730,756**	**70,012,927**	**(1,282,171)**	**-1.8%**

Special Revenues

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Uintah Basin Revitalization Fund	5,798,031	5,000,000	798,031	16.0%
Navajo Revitalization Fund	2,188,411	2,000,000	188,411	9.4%
Miscellaneous Special Revenues	43,468	55,311	(11,843)	-21.4%
First Class County Transient Room Tax Fund	2,607,112	-	2,607,112	
Special Revenues Total	**10,637,022**	**7,055,311**	**3,581,711**	**50.8%**

Transportation

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Motor Fuel Tax	244,684,841	254,676,020	(9,991,179)	-3.9%
Special Fuel Tax	116,920,788	111,173,568	5,747,219	5.2%
Motor Vehicle Registration Fees	35,365,683	34,292,547	1,073,136	3.1%
Proportional Registration Fees	14,202,031	14,772,484	(570,453)	-3.9%
Proportional Registration: Highway Use Tax	7,573,707	8,089,959	(516,252)	-6.4%
Aviation Fuel Tax - Restricted	7,314,529	6,466,613	847,916	13.1%
Motor Vehicle Control Fees	5,294,423	5,302,417	(7,994)	-0.2%
Uninsured Motorist Fees - Restricted	2,834,471	2,585,469	249,002	9.6%
DUI Impound Fees - Restricted	1,095,624	1,029,668	65,956	6.4%
Motorcycle Safety Fees - Dedicated Credit	382,410	326,996	55,415	16.9%
Transportation Projects: Sales Tax - Restricted	30,712,445	18,743,000	11,969,445	63.9%
Public Transportation System Tax Highway: Sales - Restricted	30,111,741	10,302,320	19,809,420	192.3%
Motor Vehicle Rental Tax - Restricted	4,933,041	4,030,263	902,778	22.4%
Centennial Highway Motor Vehicle Registration Fee	22,956,032	22,297,129	658,903	3.0%
Centennial Highway 1/64% Sales Tax and Transfers	177,321,026	201,906,753	(24,585,727)	-12.2%
Local Transportation Corridor Preservation Fee	9,926,487	11,090,035	(1,163,548)	-10.5%
Clean Fuel Incentive Surcharge	98,875	56,875	42,000	73.8%
Critical Highway Needs Fund	90,000,000	-	90,000,000	
Transportation Fund Total	**801,728,155**	**707,142,118**	**94,586,037**	**13.4%**

Net Revenue Comparison
Fiscal Years 2007 and 2008/TC-23 Report

Trust and Agency Fund

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Local Sales And Use Tax	469,428,948	463,310,356	6,118,592	1.3%
Transient Room Tax	28,652,137	24,995,644	3,656,492	14.6%
Municipality Transient Room Tax	1,721,717	1,223,782	497,935	40.7%
Resort Communities Tax	12,926,792	11,716,452	1,210,340	10.3%
Public Transit Tax	199,098,865	159,143,160	39,955,704	25.1%
County Option Fixed Guideway	18,622,576	1,499,204	17,123,372	1142.2%
Tourism, Recreation, Cultural, Convention Tax	48,002,666	44,337,297	3,665,369	8.3%
County Option Zoo, Arts Parks	31,520,286	31,881,204	(360,918)	-1.1%
Rural County Hospital Tax	8,758,427	7,874,753	883,674	11.2%
Highways Sales and Use Tax	11,956,979	11,324,318	632,661	5.6%
County Option Sales and Use Tax	116,813,830	114,633,291	2,180,539	1.9%
Town Option Sales and Use Tax	36,032	35,539	493	1.4%
Municipal Energy Sales and Use Tax	4,573,321	3,180,300	1,393,021	43.8%
Motor Vehicle County Collections - MVA	195,739,865	189,794,831	5,945,034	3.1%
Waste Tire Recycling Fees	2,960,397	2,946,974	13,423	0.5%
Employers Reinsurance and Uninsured Employers	49,168,715	46,324,108	2,844,607	6.1%
Environmental Surcharge On Petroleum	5,505,557	6,085,428	(579,871)	-9.5%
Firefighters's Pension Fund	11,978,203	10,954,308	1,023,895	9.3%
Car and Bus Tax	9,343,989	8,370,234	973,755	11.6%
Local Sports/Recreational Bonding (1/64)	235,834	230,530	5,304	2.3%
Collegiate License Plate Fees	372,729	312,746	59,983	19.2%
Illegal Drug Stamp Tax: Law Enforcement	-	151	(151)	-100.0%
Municipal Telecommunications License Tax	45,397,628	39,147,758	6,249,870	16.0%
Emergency Services Phone Charge	27,465,670	25,790,366	1,675,305	6.5%
Income Tax Contributions: Education	43,645	67,096	(23,450)	-35.0%
Income Tax Contributions: Election Campaign	133,782	131,194	2,588	2.0%
Motor Vehicle Blindness Prevention Checkoff	28,847	32,221	(3,374)	-10.5%
Childrens License Plate Fees	40,100	42,163	(2,063)	-4.9%
Boy Scout License Plate Fees	11,697	10,972	724	6.6%
Other License Plate and Contributions	81,318	72,100	9,218	12.8%
Tax Commission Suspense	18,324,689	17,121,982	1,202,707	7.0%
Trust and Agency Fund Total	**1,318,945,241**	**1,222,590,464**	**96,354,778**	**7.9%**

Education Fund

Reporting Category Source and Distribution	FY2008 Net Revenue	FY2007 Net Revenue	Net Amount Change	Net % Change
Individual Income Tax: Withholding	2,137,994,706	2,124,207,671	13,787,035	0.6%
Individual Income Tax: Final Payments	455,175,926	437,190,484	17,985,442	4.1%
Corporate Tax	404,017,558	414,129,718	(10,112,160)	-2.4%
Mineral Production Tax Withholding	23,831,590	23,056,151	775,439	3.4%
Driver Education Fees - Dedicated Credits	5,029,084	4,885,570	143,514	2.9%
Wine And Liquor Tax - Dedicated Credits	25,639,895	23,033,398	2,606,497	11.3%
Education Fund Total	**3,051,688,758**	**3,026,502,991**	**25,185,767**	**0.8%**
Net Revenue Total	**7,328,837,843**	**7,209,517,572**	**119,320,272**	**1.7%**

Income Tax

Individual income tax, corporate income tax , and franchise taxes in Utah are based on income. As specified in the Utah Constitution, all these revenues are used strictly for public and higher education.

The Legislature made significant changes to the individual income tax during the past three years.

For the 2007 tax year only, taxpayers elected to pay the lesser of the single tax rate or the traditional multi-rate. For the 2008 tax year, with returns generally filed by April 2009, the traditional income tax rate using multiple rates is no longer imposed. The tax rate under the "single rate" is 5 percent and most taxpayers will be able to claim one or more new non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

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

FY2008 Revenues: $2,602,703,268

(Individual income tax revenues include withholding amounts and $9,532,636 in mineral production withholding taxes.)

Individual Income Tax Collected

2008	$2,602,703,268
2007	$2,570,620,615
2006	$2,286,705,518
2005	$1,933,290,318
2004	$1,699,183,228
2003	$1,575,386,384
2002	$1,610,598,033
2001	$1,713,051,786
2000	$1,654,948,944
1999	$1,463,897,285
1998	$1,377,582,984
1997	$1,237,331,651
1996	$1,139,080,026
1995	$1,025,894,837
1994	$925,301,613
1993	$842,275,277
1992	$784,430,264
1991	$717,599,792
1990	$647,593,113
1989	$615,603,770

Corporate Income Taxes

The corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a $100 minimum tax per corporation included in a combined report.

The gross receipts tax is an in-lieu tax imposed on 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. The Legislature also imposed the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

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

FY2008 Revenues: $418,316,512

(Corporate franchise tax, gross receipts tax, and the radioactive waste tax revenues include $14,298,954 in mineral production withholding taxes.)

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, within or outside the State of Utah on an employer/employee basis.

Employers are liable for withholding employee wages using Tax Commission schedules.

Detailed 2006 income tax information is found at *www.tax.utah.gov/esu/income/index.html.*

Income Tax of Utah Taxpayers

From 2006 State Tax Returns by Tax Line (Residents and Non-residents)

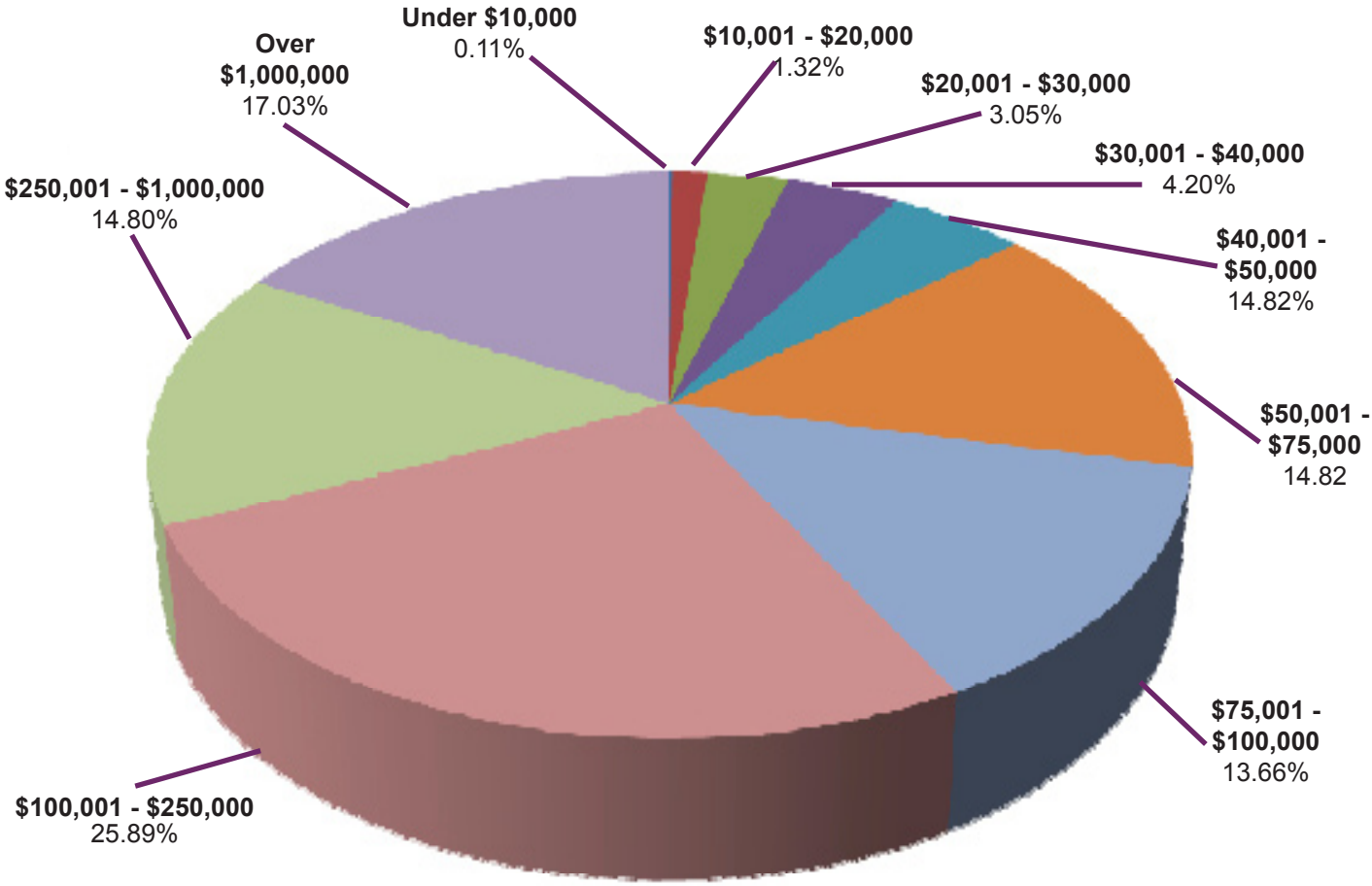
Tax Line	Returns	Amount	Average
Adjusted Gross Income	1,076,369	$113,697,373,471	$105,630
All Additions	12,462	$506,982,678	$40,682
Federal Deductions	1,072,790	$23,516,290,102	$21,921
Personal Exemptions	983,821	$6,068,780,972	$6,169
One-Half Federal Tax	742,096	$8,297,424,806	$11,181
Retirement Exemption	77,699	$650,557,521	$8,373
Total Exemptions	1,076,369	2,502,174	2.3
Utah Taxable Income	870,017	$79,079,952,319	$90,895
Use Tax	5,467	$285,971	$52
Utah Income Tax Liability	841,179	$2,409,513,156	$2,864
Use Tax	5,467	$285,971	$52
Total Contributions	14,462	$303,704	$21
Withholding and Credits	954,745	$2,437,665,844	$2,553
Prepaid taxes	28,524	$395,744,869	$13,874
Net Refund	796,168	$475,164,342	$597
Taxes Due With Refund	$1,011,193	$-94,764,249	$-94

2006 State Voluntary Checkoffs

Category	Number of Returns		Amount Contributed	
	2005	2006	2005	2006
Non-game Wildlife Fund	3,400	3,847	$38,985	$39,957
Homeless Assistance	4,511	5,588	76,135	90,728
Children's Organ Transplant	5,702	6,629	70,625	74,708
School District Foundations	1,760	1,674	30,559	32,009
Applied Technology Centers	530	414	4,416	4,089
Uniform School Fund	537	513	5,674	5,797
Wolf Depredation	1,285	1,379	10,395	10,996
Spay and Neuter Pets	n/a	4,373	n/a	45,420
TOTAL	**17,725**	**14,462**	**$236,699**	**$303,704**

2006 State Income Tax Distribution

Percent Paid Among Adjusted Gross Income Groups/Full-Year Residents Only



Percentages may not equal 100 percent because of rounding.

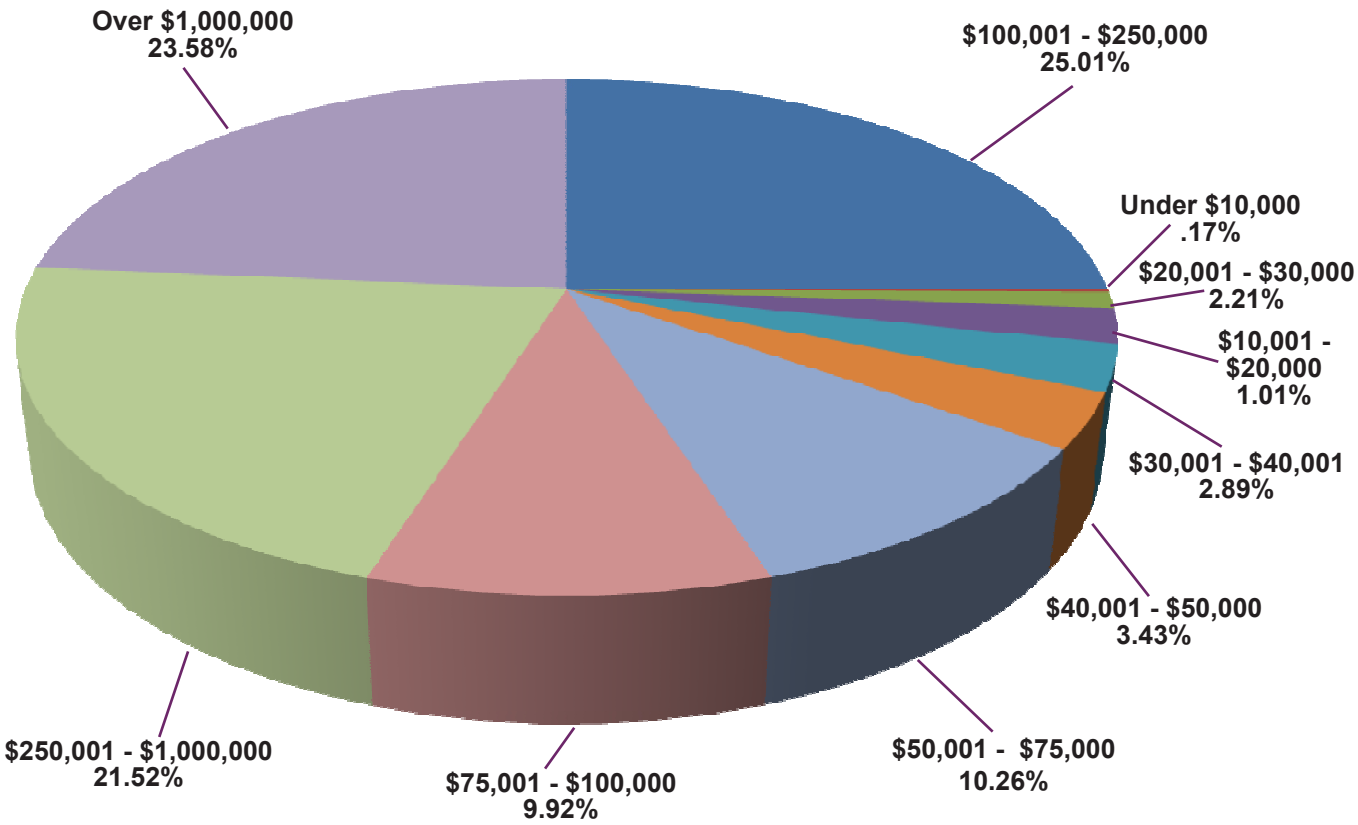
2006 State Income Taxes of Residents

Paid by AGI Groups/Full-Year residents Only

Income (AGI)	Number Of Returns	Percent Of Returns	State Taxes Paid	Percent Of Taxes Paid
Under $10,000	164,982	16.8	$2,488,297	0.1
$10,001 - $20,000	149,967	15.4	$29,907,591	1.3
$20,001 - $30,000	129,476	13.3	$69,329,486	3.0
$30,001 - $40,000	100,443	10.3	$95,425,464	4.2
$40,001 - $50,000	81,415	8.4	$115,897,965	5.1
$50,001 - $75,000	149,762	15.3	$336,416,377	14.8
$75,001 - $100,000	88,301	9.0	$310,164,576	13.7
$100,001 - $250,000	94,592	9.7	$587,616,728	25.9
$250,001 - $1,000,000	15,694	1.6	$335,954,884	14.8
Over $1,000,0001	2,248	0.2	$386,663,892	17.0
TOTAL	**976,880**	**100**	**$2,269,965,260**	**100**

2006 Federal Income Tax Distribution

Percent Paid Among Adjusted Gross Income Groups/Full-Year Residents Only



Percentages may not equal 100 percent because of rounding.

2006 Federal Income Taxes of Residents

Paid by AGI Groups/Full-Year residents Only

Income Group (AGI)	Number Of Returns	Percent Of Returns	State Taxes Paid	Percent Of Taxes Paid
Under $10,000	190,229	17.82%	$10,404,785	0.17%
$10,001 - $20,000	168,184	15.76%	$62,396,432	1.01%
$20,001 - $30,000	143,794	13.47%	$136,630,425	2.21%
$30,001 - $40,000	112,072	10.50%	$178,991,161	2.89%
$40,001 - $50,000	90,928	8.52%	$212,059,419	3.43%
$50,001 - $75,000	163,738	15.34%	$634,457,992	10.26%
$75,001 - $100,000	90,909	8.52%	$613,365,775	9.92%
$100,001 - $250,000	90,353	8.47%	$1,546,961,057	25.01%
$250,001 - $1,000,000	14,987	1.40%	$1,330,900,721	21.52%
Over $1,000,0001	2,058	0.19%	$1,458,294,416	23.58%
TOTAL	1,067,252	100	$6,184,462,183	100%

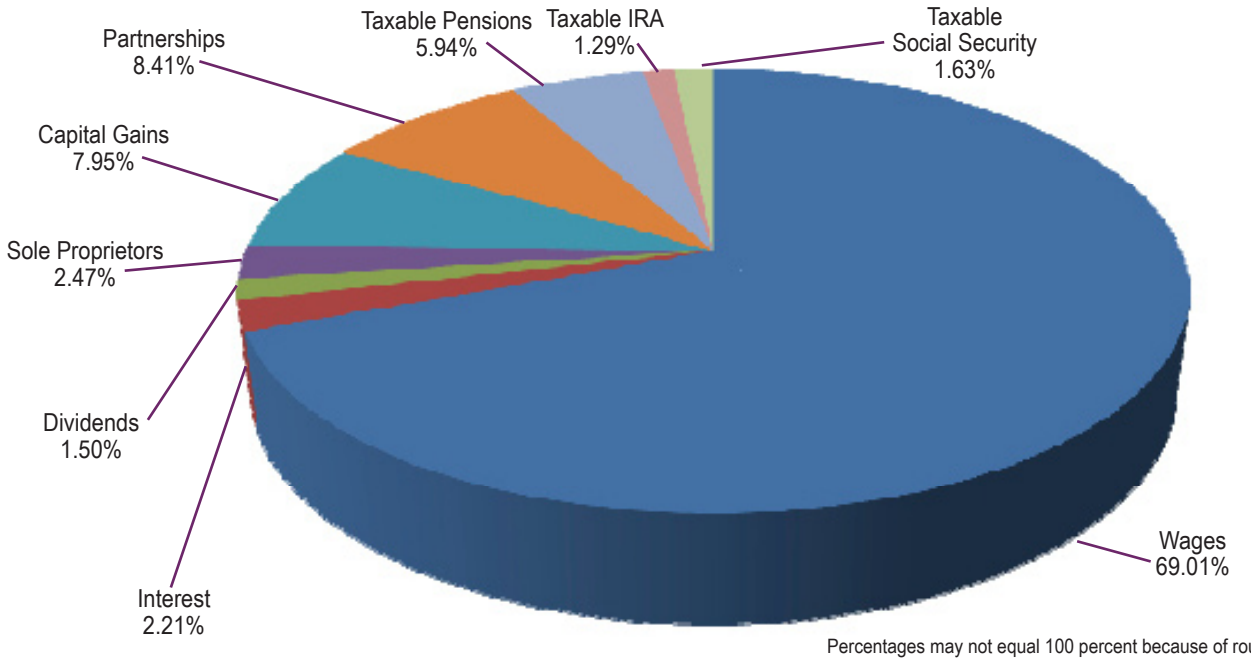
2006 Federal Income Tax Data

Select Return Data

	2004	2005	2006	% Change '05-'06
Returns	987,914	1,018,174	1,067,252	4.82%
Adjusted Gross Income (in millions of dollars)	$44,084	$49,483	$56,748	14.68%
Personal Exemptions (number)	2,281,001	2,347,193	2,458,081	4.72%
Federal Taxes (in millions of dollars)	$4,244	$5,064	$6,184	22.12%
Itemized Deductions (in millions of dollars)	$8,313	$9,081	$10,401	14.53%
Itemized Deductions (number)	401,392	415,872	443,228	6.58%
Share Itemized	40.6%	40.8%	41.5%	1.68%
Itemized/AGI	18.9%	18.4%	18.3%	-0.13%
AGI/Return	$44,624	$48,599	$53,172	9.41%

Sources of Income (in millions of dollars)

Source	2004	2005	2006	% Change 2005-2006
Total Income	$44,627	$50,114	$57,003	13.75%
Wages	$33,656	$36,052	$39,841	10.51%
Interest	$706	$858	$1,262	47.11%
Dividends	$567	$735	$856	16.51%
Sole Proprietors	$1,054	$1,220	$1,410	15.59%
Capital Gains	$2,144	$3,351	$4,529	35.14%
Partnerships	$2,631	$3,579	$4,798	34.06%
Taxable Pensions	$2,693	$2,876	$3,132	8.92%
Taxable IRA	$591	$664	$733	10.46%
Taxable Social Security	$657	$773	$928	19.97%
Other	($72)	$6	($486)	-



Percentages may not equal 100 percent because of rounding.

2006 Federal Income Tax Data
By County

County	Number Of Returns	Average Adjusted Gross Income	AGI County Rank	Average Federal Taxes	Average Net Exemptions
Beaver	2,316	$39,009	22	$4,286	2.69
Box Elder	18,649	$43,911	12	$4,904	2.66
Cache	37,690	$43,627	13	$5,734	2.63
Carbon	8,066	$4,329	14	$5,640	2.35
Daggett	344	$43,099	16	$4,888	2.21
Davis	109,513	$54,192	4	$7,102	2.61
Duchesne	6,485	$50,252	7	$7,733	2.60
Emery	3,887	$41,200	17	$4,704	2.67
Garfield	1,837	$34,699	28	$3,761	2.46
Grand	3,931	$38,682	23	$5,236	2.01
Iron	14,846	$40,874	18	$5,730	2.55
Juab	3,320	$40,641	19	$3,996	2.84
Kane	2,541	$39,976	21	$4,986	2.29
Millard	4,410	$36,627	26	$4,173	2.77
Morgan	3,414	$61,698	2	$8,353	2.71
Piute	473	$32,498	29	$3,662	2.42
Rich	787	$43,273	15	$5,664	2.66
Salt Lake	399,577	$51,438	6	$7,849	2.38
San Juan	3,250	$36,363	27	$4,351	2.68
Sanpete	7,899	$37,485	24	$4,474	2.80
Sevier	7,301	$40,587	20	$5,336	2.63
Summit	14,995	$83,383	1	$17,415	2.37
Tooele	19,854	$47,335	10	$5,027	2.64
Uintah	10,201	$53,932	5	$8,377	2.53
Utah	156,390	$48,154	8	$6,639	2.81
Wasatch	7,321	$56,870	3	$8,353	2.71
Washington	46,499	$48,086	9	$6,525	2.48
Wayne	962	$36,815	25	$5,050	2.47
Weber	90,624	$46,871	11	$6,072	2.40
State Average	**1,067,252**	**$53,349**	**-**	**$8,557**	**2.54**

Sales Tax

Sales taxes were first introduced in Utah as a revenue source in 1933 when property tax collections dropped dramatically because of the Great Depression. The use tax was added in 1937 to complement the existing sales tax. Use tax is imposed on taxable transactions involving tangible personal property purchased outside Utah that the purchaser stores, uses, or consumes within the state.

State Sales and Use Tax

The Utah State Tax Commission administers all state and local sales and use taxes. The state sales and use tax of 4.65 percent applies to sales of tangible personal property made within the state and retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, gas and heat utility service, commercial electric, 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. The Tax Commission collects the tax from retailers. Charges for residential use of electricity and fuel are taxed at a rate of two 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

FY2008 Revenues/$1,739,384,630

State law designated an additional $319,375,300 in revenues as state sales tax dedicated credits and restricted funds. These included natural resource protection, water, wastewater, transportation, and other projects. This amount excludes $10,090,124 of the Public Transportation System and Transfer because this amount applies to a local memorandum of understanding.

Recent Legislative Sales Tax Rate Reductions

Date	Action	Old Rate	New Rate
Jan. 1, 2007	Sales tax on groceries reduced	4.75%	2.75%
Jan. 1, 2008	Sales and use tax reduced on non-groceries	4.75%	4.65%
Jan. 1, 2008	Sales tax reduced on groceries	2.75%	1.75%

Sales and Use Tax Collected

(Net FY89-FY08)

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
1993	$881,917,156
1992	$802,391,187
1991	$740,306,985
1990	$707,443,441
1989	$667,402,562

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

FY2008 Revenues/ $469,428,948

Local Sales and Use Tax Collected

(Net FY89-FY08)

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
2003	$325,159,963	1993	$173,142,246
2002	$317,978,847	1992	$157,949,323
2001	$314,336,985	1991	$147,184,955
2000	$301,728,683	1990	$127,393,793
1999	$284,525,922	1989	$117,229,769

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver County	132,673	163,311	23.1%	172,971	5.9%
Beaver City	383,865	481,227	25.4%	499,588	3.8%
Milford	139,119	207,248	49.0%	236,668	14.2%
Minersville	73,850	95,210	28.9%	99,717	4.7%
Total County and Cities	729,507	946,996	29.8%	1,008,944	6.5%
Total Cities and Towns	596,834	783,685	31.3%	835,973	6.7%
Box Elder County	979,558	1,162,392	18.7%	1,198,002	3.1%
Bear River	66,754	80,764	21.0%	80,665	-0.1%
Brigham	2,405,302	2,776,623	15.4%	2,875,504	3.6%
Corinne	79,168	101,766	28.5%	103,832	2.0%
Deweyville	27,230	35,182	29.2%	37,402	6.3%
Elwood	75,004	91,035	21.4%	99,612	9.4%
Fielding	40,195	47,886	19.1%	47,113	-1.6%
Garland	174,881	212,304	21.4%	216,606	2.0%
Honeyville	110,719	137,682	24.4%	141,227	2.6%
Howell	18,239	22,569	23.7%	22,768	0.9%
Mantua	63,847	77,678	21.7%	76,429	-1.6%
Perry	644,460	743,330	15.3%	797,306	7.3%
Plymouth	41,913	47,182	12.6%	45,993	-2.5%
Portage	21,770	26,356	21.1%	26,359	0.0%
Snowville	31,169	33,680	8.1%	36,725	9.0%
Tremonton	989,818	1,100,415	11.2%	1,192,134	8.3%
Willard	184,609	203,189	10.1%	213,620	5.1%
Total County and Cities	5,954,634	6,900,032	15.9%	7,211,296	4.5%
Total Cities and Towns	4,975,076	5,737,640	15.3%	6,013,294	4.8%
Cache County	620,456	717,783	15.7%	678,561	-5.5%
Amalga	39,711	42,353	6.7%	54,573	28.9%
Clarkston	53,469	60,159	12.5%	65,830	9.4%
Cornish	21,036	24,216	15.1%	26,600	9.8%
Hyde Park	357,655	431,035	20.5%	480,123	11.4%
Hyrum	650,878	733,985	12.8%	805,015	9.7%
Lewiston	169,232	187,965	11.1%	211,057	12.3%
Logan	7,403,073	8,222,778	11.1%	8,369,057	1.8%
Mendon	82,142	96,045	16.9%	107,611	12.0%
Millville	146,255	163,752	12.0%	182,545	11.5%
Newton	58,907	65,830	11.8%	73,472	11.6%
North Logan	1,577,550	1,751,237	11.0%	1,854,040	5.9%
Paradise	62,143	72,551	16.7%	82,410	13.6%
Providence	495,106	639,432	29.2%	830,485	29.9%
Richmond	186,558	208,544	11.8%	233,637	12.0%
River Heights	134,865	128,290	-4.9%	147,538	15.0%
Smithfield	915,679	1,021,540	11.6%	1,098,974	7.6%
Wellsville	246,962	280,724	13.7%	312,204	11.2%
Trenton	35,401	41,123	16.2%	42,308	2.9%
Nibley	243,890	319,129	30.8%	375,605	17.7%
Total County and Cities	13,500,968	15,208,468	12.6%	16,031,644	5.4%
Total Cities and Towns	12,880,512	14,490,686	12.5%	15,353,083	6.0%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Carbon County	961,326	976,173	1.5%	957,327	-1.9%
Helper	319,759	318,718	-0.3%	336,070	5.4%
Price	2,130,794	2,309,779	8.4%	2,410,662	4.4%
Scofield	3,124	3,591	15.0%	3,938	9.7%
Sunnyside	44,225	53,195	20.3%	53,946	1.4%
Wellington	310,018	348,323	12.4%	342,228	-1.7%
East Carbon	108,993	130,377	19.6%	130,149	-0.2%
Total County and Cities	3,878,239	4,140,158	6.8%	4,234,320	2.3%
Total Cities and Towns	2,916,913	3,163,985	8.5%	3,276,993	3.6%
Daggett County	144,409	106,588	-26.2%	115,755	8.6%
Manila	42,029	44,362	5.6%	43,563	-1.8%
Total County and Cities	186,437	150,950	-19.0%	159,318	5.5%
Total Cities and Towns	42,029	44,362	5.6%	43,563	-1.8%
Davis County	759,330	685,701	-9.7%	687,282	0.2%
Bountiful	5,412,521	6,064,416	12.0%	6,363,823	4.9%
Centerville	2,688,152	2,923,770	8.8%	3,128,020	7.0%
Clearfield	3,041,477	3,578,223	17.6%	3,575,498	-0.1%
Fruit Heights	409,634	495,259	20.9%	509,911	3.0%
Farmington	1,512,790	1,821,827	20.4%	2,026,886	11.3%
Kaysville	2,633,554	3,104,001	17.9%	3,215,624	3.6%
Layton	11,043,415	12,218,807	10.6%	12,402,190	1.5%
North Salt Lake	1,890,707	2,325,480	23.0%	2,647,433	13.8%
South Weber	543,272	663,807	22.2%	670,980	1.1%
Sunset	568,762	675,888	18.8%	696,426	3.0%
Syracuse	1,668,126	2,233,014	33.9%	2,596,057	16.3%
West Point	567,576	754,115	32.9%	809,829	7.4%
Woods Cross	1,960,085	2,110,792	7.7%	2,025,866	-4.0%
Clinton	1,957,809	2,362,816	20.7%	2,493,744	5.5%
West Bountiful	981,256	1,340,690	36.6%	1,536,965	14.6%
Total County and Cities	37,638,468	43,358,607	15.2%	45,386,534	4.7%
Total Cities and Towns	36,879,138	42,672,906	15.7%	44,699,252	4.7%
Duchesne County	1,117,610	1,357,604	21.5%	1,417,355	4.4%
Altamont	38,706	47,596	23.0%	53,523	12.5%
Duchesne	236,129	301,423	27.7%	294,859	-2.2%
Myton	112,596	159,917	42.0%	175,931	10.0%
Roosevelt	1,255,486	1,460,272	16.3%	1,569,395	7.5%
Tabiona	14,508	16,721	15.3%	17,288	3.4%
Total County and Cities	2,775,036	3,343,533	20.5%	3,528,352	5.5%
Total Cities and Towns	1,657,426	1,985,929	19.8%	2,110,996	6.3%
Emery County	219,158	316,902	44.6%	298,124	-5.9%
Castle Dale	296,986	282,278	-5.0%	269,117	-4.7%
Clawson	12,970	16,921	30.5%	17,111	1.1%
Cleveland	69,375	79,539	14.7%	75,271	-5.4%
Elmo	31,060	37,549	20.9%	37,171	-1.0%
Emery City	26,271	32,170	22.5%	31,965	-0.6%
Ferron	152,690	185,165	21.3%	178,879	-3.4%
Green River	209,369	247,916	18.4%	238,712	-3.7%
Huntington	413,966	475,772	14.9%	439,736	-7.6%
Orangeville	162,284	209,871	29.3%	201,187	-4.1%
Total County and Cities	1,594,129	1,884,083	18.2%	1,787,274	-5.1%
Total Cities and Towns	1,374,971	1,567,181	14.0%	1,489,149	-5.0%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Garfield County	373,804	337,055	-9.8%	342,250	1.5%
Antimony	13,469	15,207	12.9%	15,323	0.8%
Boulder	28,987	30,865	6.5%	35,671	15.6%
Bryce Canyon[1]	0	0	N.A.	27,807	N.A.
Cannonville	16,542	18,629	12.6%	19,416	4.2%
Escalante	97,960	100,723	2.8%	107,497	6.7%
Hatch	16,742	18,019	7.6%	17,783	-1.3%
Henrieville	12,294	14,516	18.1%	14,781	1.8%
Panguitch	193,975	219,171	13.0%	236,413	7.9%
Tropic	62,126	68,690	10.6%	73,103	6.4%
Total County and Cities	815,898	822,875	0.9%	890,044	8.2%
Total Cities and Towns	442,094	485,820	9.9%	547,793	12.8%

Note 1: Effective 01/01/2008, Bryce Canyon incorporated as a city and imposed the local option sales and use tax.

Grand County	563,040	637,367	13.2%	691,995	8.6%
Castle Valley	31,714	36,830	16.1%	38,573	4.7%
Moab	1,175,900	1,286,850	9.4%	1,398,451	8.7%
Total County and Cities	1,770,654	1,961,047	10.8%	2,129,019	8.6%
Total Cities and Towns	1,207,614	1,323,680	9.6%	1,437,024	8.6%
Iron County	619,172	750,101	21.1%	746,342	-0.5%
Cedar City	4,577,496	5,193,054	13.4%	5,349,638	3.0%
Enoch	321,829	416,556	29.4%	452,790	8.7%
Kanarraville	29,962	33,014	10.2%	34,548	4.6%
Paragonah	46,504	54,241	16.6%	52,693	-2.9%
Parowan	281,215	330,514	17.5%	335,177	1.4%
Brian Head	113,742	127,456	12.1%	127,032	-0.3%
Total County and Cities	5,989,921	6,904,935	15.3%	7,098,219	2.8%
Total Cities and Towns	5,370,749	6,154,834	14.6%	6,351,877	3.2%
Juab County	129,969	472,205	263.3%	472,313	0.0%
Eureka	66,755	80,019	19.9%	81,842	2.3%
Levan	68,608	83,560	21.8%	86,575	3.6%
Mona	100,800	123,969	23.0%	127,717	3.0%
Nephi	798,188	809,058	1.4%	826,889	2.2%
Rocky Ridge	49,207	53,511	8.7%	53,243	-0.5%
Total County and Cities	1,213,528	1,622,323	33.7%	1,648,578	1.6%
Total Cities and Towns	1,083,558	1,150,118	6.1%	1,176,265	2.3%
Kane County	387,505	384,204	-0.9%	407,111	6.0%
Alton	11,231	14,387	28.1%	16,778	16.6%
Glendale	28,884	34,863	20.7%	35,645	2.2%
Kanab	590,241	658,531	11.6%	689,663	4.7%
Orderville	83,236	92,883	11.6%	96,261	3.6%
Big Water	40,197	46,779	16.4%	50,355	7.6%
Total County and Cities	1,141,293	1,231,648	7.9%	1,295,813	5.2%
Total Cities and Towns	753,788	847,444	12.4%	888,702	4.9%
Millard County	463,847	873,267	88.3%	500,476	-42.7%
Delta	589,854	596,418	1.1%	628,698	5.4%
Fillmore	355,168	377,748	6.4%	400,828	6.1%
Hinckley	60,012	71,196	18.6%	71,446	0.4%
Holden	34,014	39,666	16.6%	38,230	-3.6%
Kanosh	41,178	49,155	19.4%	53,026	7.9%
Leamington	17,217	20,691	20.2%	20,503	-0.9%
Lynndyl	13,003	13,513	3.9%	14,048	4.0%
Meadow	26,291	30,120	14.6%	30,264	0.5%
Oak City	50,814	61,708	21.4%	63,338	2.6%
Scipio	42,652	47,999	12.5%	48,019	0.0%
Total County and Cities	1,694,049	2,181,482	28.8%	1,868,877	-14.3%
Total Cities and Towns	1,230,202	1,308,215	6.3%	1,368,401	4.6%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Morgan County	500,913	594,477	18.7%	614,701	3.4%
Morgan	394,141	443,900	12.6%	478,685	7.8%
Total County and Cities	895,055	1,038,378	16.0%	1,093,386	5.3%
Total Cities and Towns	394,141	443,900	12.6%	478,685	7.8%
Piute County	22,647	27,441	21.2%	26,559	-3.2%
Circleville	48,687	59,354	21.9%	58,014	-2.3%
Junction	15,964	18,960	18.8%	19,224	1.4%
Kingston	11,141	13,292	19.3%	13,132	-1.2%
Marysvale	40,992	47,805	16.6%	49,450	3.4%
Total County and Cities	139,430	166,852	19.7%	166,380	-0.3%
Total Cities and Towns	116,783	139,411	19.4%	139,821	0.3%
Rich County	78,816	91,499	16.1%	91,865	0.4%
Garden City	101,667	110,473	8.7%	120,946	9.5%
Laketown	24,989	28,378	13.6%	27,941	-1.5%
Randolph	50,615	56,063	10.8%	56,507	0.8%
Woodruff	24,340	28,829	18.4%	30,755	6.7%
Total County and Cities	280,427	315,242	12.4%	328,014	4.1%
Total Cities and Towns	201,611	223,743	11.0%	236,148	5.5%
Salt Lake County	21,103,686	22,887,084	8.5%	22,917,923	0.1%
Alta	344,293	307,540	-10.7%	306,753	-0.3%
Bluffdale	660,679	886,909	34.2%	967,678	9.1%
Cottonwood Heights[1]	3,894,016	5,351,094	37.4%	5,322,408	-0.5%
Draper	5,257,077	6,360,851	21.0%	7,381,127	16.0%
Herriman	841,313	1,329,258	58.0%	1,679,083	26.3%
Holladay	3,070,236	3,564,112	16.1%	3,549,648	-0.4%
Midvale	5,355,235	5,895,502	10.1%	5,815,091	-1.4%
Murray	13,322,730	13,910,387	4.4%	13,809,920	-0.7%
Riverton	3,140,020	3,935,566	25.3%	4,331,452	10.1%
Salt Lake City	41,502,433	45,066,434	8.6%	46,400,880	3.0%
Sandy	17,352,034	19,119,845	10.2%	19,519,914	2.1%
South Jordan	4,536,810	6,351,010	40.0%	7,073,905	11.4%
South Salt Lake	12,170,263	11,061,444	-9.1%	10,795,087	-2.4%
Taylorsville	7,013,354	8,256,637	17.7%	8,344,874	1.1%
West Jordan	13,533,077	14,906,646	10.1%	16,028,163	7.5%
West Valley	18,746,452	21,265,172	13.4%	22,380,972	5.2%
Total County and Cities	171,843,710	190,455,489	10.8%	196,624,877	3.2%
Total Cities and Towns	150,740,024	167,568,405	11.2%	173,706,954	3.7%

Note 1: Effective 07/01/2005, Cottonwood Heights incorporated as a city and imposed the local option sales and use tax.

Sanpete County	340,562	418,942	23.0%	422,227	0.8%
Centerfield	97,240	115,834	19.1%	127,966	10.5%
Ephraim	778,708	871,382	11.9%	920,216	5.6%
Fairview	138,761	164,663	18.7%	166,475	1.1%
Fayette	17,811	21,769	22.2%	23,267	6.9%
Fountain Green	84,650	98,074	15.9%	97,863	-0.2%
Gunnison	317,466	378,972	19.4%	395,210	4.3%
Manti	307,602	367,301	19.4%	363,782	-1.0%
Mayfield	36,437	43,050	18.1%	44,046	2.3%
Moroni	133,625	166,146	24.3%	148,687	-10.5%
Mount Pleasant	353,950	405,918	14.7%	421,369	3.8%
Spring City	85,947	101,784	18.4%	104,052	2.2%
Sterling	25,917	31,275	20.7%	31,950	2.2%
Wales	19,877	26,733	34.5%	24,638	-7.8%
Total County and Cities	2,738,552	3,211,844	17.3%	3,291,751	2.5%
Total Cities and Towns	2,397,990	2,792,902	16.5%	2,869,524	2.7%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
San Juan County	888,543	1,205,040	35.6%	1,364,722	13.3%
Blanding	440,713	539,389	22.4%	561,488	4.1%
Monticello	272,196	329,694	21.1%	356,490	8.1%
Total County and Cities	1,601,452	2,074,123	29.5%	2,282,700	10.1%
Total Cities and Towns	712,910	869,083	21.9%	917,978	5.6%
Sevier County	315,838	405,077	28.3%	391,894	-3.3%
Annabella	56,022	65,507	16.9%	69,870	6.7%
Aurora	114,946	138,388	20.4%	135,058	-2.4%
Central Valley[1]	29,515	44,872	52.0%	40,364	-10.0%
Elsinore	64,469	77,889	20.8%	81,078	4.1%
Glenwood	35,581	44,470	25.0%	43,856	-1.4%
Joseph	24,460	30,334	24.0%	32,120	5.9%
Koosharem	35,002	39,389	12.5%	40,059	1.7%
Monroe	169,268	205,036	21.1%	201,700	-1.6%
Redmond	95,474	123,460	29.3%	110,041	-10.9%
Richfield	1,656,620	1,999,308	20.7%	1,919,998	-4.0%
Salina	377,495	459,225	21.7%	461,899	0.6%
Sigurd	38,744	45,658	17.8%	51,266	12.3%
Total County and Cities	3,013,433	3,678,613	22.1%	3,579,203	-2.7%
Total Cities and Towns	2,697,596	3,273,536	21.4%	3,187,310	-2.6%

Note 1: Effective 07/01/2005, Central Valley incorporated as a city and imposed the local option sales and use tax.

Summit County	4,462,049	4,938,478	10.7%	5,130,794	3.9%
Coalville	179,535	205,625	14.5%	208,310	1.3%
Francis	75,631	95,269	26.0%	98,343	3.2%
Henefer	64,818	78,868	21.7%	81,920	3.9%
Kamas	244,324	289,865	18.6%	306,050	5.6%
Oakley	119,606	140,389	17.4%	150,338	7.1%
Park City	4,267,017	3,921,277	-8.1%	4,077,790	4.0%
Total County and Cities	9,412,980	9,669,771	2.7%	10,053,545	4.0%
Total Cities and Towns	4,950,931	4,731,293	-4.4%	4,922,751	4.0%
Tooele County	1,335,880	1,534,601	14.9%	1,632,922	6.4%
Grantsville	729,139	886,067	21.5%	940,786	6.2%
Ophir	2,072	2,471	19.3%	2,650	7.3%
Stockton	47,738	58,772	23.1%	95,611	62.7%
Tooele	4,141,158	4,485,472	8.3%	4,671,427	4.1%
Vernon	21,963	26,853	22.3%	29,600	10.2%
Wendover	167,156	194,982	16.6%	204,570	4.9%
Rush Valley	41,636	51,889	24.6%	54,850	5.7%
Total County and Cities	6,486,740	7,241,107	11.6%	7,632,416	5.4%
Total Cities and Towns	5,150,861	5,706,506	10.8%	5,999,494	5.1%
Uintah County	1,875,441	2,205,630	17.6%	2,384,484	8.1%
Naples	2,008,068	1,640,659	-18.3%	1,876,153	14.4%
Vernal	4,099,736	4,512,659	10.1%	5,233,536	16.0%
Ballard	172,305	228,849	32.8%	278,250	21.6%
Total County and Cities	8,155,551	8,587,796	5.3%	9,772,424	13.8%
Total Cities and Towns	6,280,109	6,382,166	1.6%	7,387,940	15.8%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Utah County	1,301,048	1,188,513	-8.6%	1,316,269	10.7%
Alpine	737,835	950,347	28.8%	960,718	1.1%
American Fork	4,810,204	5,755,237	19.6%	6,051,847	5.2%
Cedar Fort	22,562	38,248	69.5%	45,642	19.3%
Draper City South	61,549	94,494	53.5%	55,098	-41.7%
Eagle Mountain	706,991	1,033,142	46.1%	1,617,664	56.6%
Fairfield[1]	9,382	13,997	49.2%	15,643	11.8%
Genola	101,778	128,516	26.3%	118,318	-7.9%
Goshen	67,013	88,339	31.8%	90,280	2.2%
Lehi	3,696,183	5,058,066	36.8%	5,692,521	12.5%
Lindon	3,071,388	3,233,364	5.3%	3,105,685	-3.9%
Mapleton	594,324	792,871	33.4%	803,702	1.4%
Orem	17,012,663	19,096,486	12.2%	18,943,332	-0.8%
Payson	2,069,835	2,436,340	17.7%	2,543,002	4.4%
Pleasant Grove	2,936,246	3,692,234	25.7%	3,906,647	5.8%
Provo	14,854,536	17,091,285	15.1%	17,151,092	0.3%
Salem	434,547	630,100	45.0%	645,153	2.4%
Santaquin	560,904	728,942	30.0%	755,599	3.7%
Saratoga Springs	565,646	844,748	49.3%	1,168,361	38.3%
Highland	1,231,263	1,563,399	27.0%	1,631,291	4.3%
Spanish Fork	3,369,458	4,007,509	18.9%	4,227,723	5.5%
Springville	3,402,385	3,969,903	16.7%	4,085,008	2.9%
Vineyard	39,291	64,793	64.9%	107,073	65.3%
Cedar Hills	518,712	757,363	46.0%	823,472	8.7%
Elk Ridge	162,622	220,698	35.7%	231,292	4.8%
Woodland Hills	96,205	128,191	33.2%	128,825	0.5%
Total County and Cities	62,434,570	73,607,124	17.9%	76,221,257	3.6%
Total Cities and Towns	61,133,523	72,418,611	18.5%	74,904,988	3.4%

Note 1: Effective 07/01/2005, Fairfield incorporated as a city and imposed the Local Option Sales and Use tax.

Wasatch County	694,304	825,634	18.9%	896,482	8.6%
Charleston	94,154	110,253	17.1%	109,520	-0.7%
Daniel[1]	0	21,206	N.A.	71,280	236.1%
Heber	1,502,780	1,701,412	13.2%	1,851,471	8.8%
Midway	353,129	428,021	21.2%	484,368	13.2%
Park City East	1,680	1,687	0.4%	1,958	16.1%
Wallsburg	27,145	32,942	21.4%	35,492	7.7%
Total County and Cities	2,673,191	3,121,154	16.8%	3,450,571	10.6%
Total Cities and Towns	1,978,888	2,295,520	16.0%	2,554,088	11.3%

Note 1: Effective 01/01/2007, Daniel incorporated as a city and imposed the Local Option Sales and Use tax.

Washington County	692,393	637,123	-8.0%	811,217	27.3%
Apple Valley	43,118	53,698	24.5%	56,726	5.6%
Enterprise	147,246	174,825	18.7%	175,756	0.5%
Hurricane	1,503,173	1,802,291	19.9%	1,891,363	4.9%
Ivins	579,968	725,029	25.0%	777,132	7.2%
La Verkin	364,898	447,987	22.8%	465,680	3.9%
Leeds	63,626	74,016	16.3%	80,996	9.4%
New Harmony	21,436	24,863	16.0%	25,430	2.3%
Rockville	21,716	25,301	16.5%	27,560	8.9%
St George	14,308,045	15,647,263	9.4%	15,513,808	-0.9%
Santa Clara	512,757	645,933	26.0%	676,136	4.7%
Springdale	272,573	251,637	-7.7%	263,136	4.6%
Toquerville	86,397	110,745	28.2%	120,501	8.8%
Virgin	44,561	54,932	23.3%	57,936	5.5%
Washington	2,620,392	2,984,850	13.9%	3,041,415	1.9%
Hildale	232,152	258,222	11.2%	243,434	-5.7%
Total County and Cities	21,514,449	23,918,715	11.2%	24,228,224	1.3%
Total Cities and Towns	20,778,938	23,227,894	11.8%	23,360,282	0.6%

Local Sales and Use Tax Distribution

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Wayne County	114,590	134,723	17.6%	129,735	-3.7%
Bicknell	58,109	51,741	-11.0%	54,153	4.7%
Hanksville	29,709	34,530	16.2%	35,251	2.1%
Loa	95,678	104,537	9.3%	116,096	11.1%
Lyman	8,249	55,158	568.7%	55,170	0.0%
Torrey	26,761	31,722	18.5%	40,046	26.2%
Total County and Cities	333,096	412,411	23.8%	430,450	4.4%
Total Cities and Towns	218,506	277,688	27.1%	300,716	8.3%
Weber County	1,828,125	2,092,837	14.5%	2,079,621	-0.6%
Farr West	667,961	779,575	16.7%	814,750	4.5%
Harrisville	1,038,798	1,152,743	11.0%	1,257,327	9.1%
Hooper	391,243	492,855	26.0%	510,290	3.5%
Huntsville	79,662	90,763	13.9%	88,256	-2.8%
Marriott-Slaterville	308,831	347,806	12.6%	358,805	3.2%
North Ogden	1,566,740	1,873,531	19.6%	1,939,427	3.5%
Ogden	12,779,905	14,380,800	12.5%	14,230,077	-1.0%
Plain City	310,418	439,478	41.6%	448,339	2.0%
Pleasant View	565,421	705,218	24.7%	763,862	8.3%
Riverdale	4,939,651	4,587,282	-7.1%	4,591,210	0.1%
Roy	3,733,697	4,301,197	15.2%	4,377,481	1.8%
South Ogden	2,254,779	2,510,373	11.3%	2,698,888	7.5%
Uintah	114,117	143,099	25.4%	146,486	2.4%
Washington Terrace	711,445	856,448	20.4%	892,139	4.2%
West Haven	1,151,457	1,444,188	25.4%	1,533,855	6.2%
Total County and Cities	32,442,251	36,198,194	11.6%	36,730,814	1.5%
Total Cities and Towns	30,614,127	34,105,356	11.4%	34,651,192	1.6%
Grand Total Counties and Cities	402,847,650	454,353,952	12.8%	470,164,241	3.5%
Grand Total and Cities and Towns	359,777,840	406,172,501	12.9%	421,210,239	3.7%

Public Transit Tax

There are several components to this tax, including: 1) The 0.25 percent Public Transit tax that applies to the purchase price on transactions subject to the state sales tax. This tax, however, applies only in localities where voters have approved the tax to finance public transportation service. 2) Salt Lake, Davis, and Weber counties have approved the 0.25 percent additional public transit sales tax to fund a fixed guideway and expand the mass transit transportation system. Effective April 1, 2007, the law provided that a county, city or town is not required to be located within a transit district to impose either the public transit tax or the 0.25 percent additional public transit tax. 3) The 2007 Legislature passed a bill which repealed the 0.25 percent public transit tax and replaced it with a new public transit tax effective Jan. 1, 2008. The new public transit tax may be authorized by counties, cities, and towns at a rate of up to 0.30 percent, unless the county, city, or town has imposed a tax under Title 59, Chapter 12, Part 15 in which case the public transit tax is limited to 0.25 percent. This tax may be authorized by ordinance.

Utah Code Ann. §59-12-501 and 502

FY2008 Revenues/$199,098,865

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Brigham	467,945	534,537	14.2%	583,230	9.1%
Perry	177,472	202,678	14.2%	210,739	4.0%
Willard	23,903	27,975	17.0%	43,650	56.0%
Cache County	6,812	7,637	12.1%	237,899	3015.0%
Hyde Park	62,254	84,619	35.9%	93,810	10.9%
Hyrum	89,395	99,302	11.1%	105,161	5.9%
Logan	1,838,655	2,012,169	9.4%	2,126,405	5.7%
Millville	20,477	19,497	-4.8%	18,920	-3.0%
North Logan	483,538	537,749	11.2%	577,537	7.4%
Providence	52,280	77,164	47.6%	134,561	74.4%
Richmond	21,967	24,379	11.0%	26,332	8.0%
River Heights	11,605	2,419	-79.2%	6,901	185.2%
Smithfield	155,792	167,362	7.4%	173,147	3.5%
Nibley	23,573	31,622	34.1%	34,974	10.6%
Davis County	16,598,687	18,910,580	13.9%	19,249,184	1.8%
Salt Lake County	80,639,445	93,135,901	15.5%	134,204,989	44.1%
Summit County	1,072,019	1,145,256	6.8%	1,241,779	8.4%
Park City	1,442,733	1,572,251	9.0%	1,811,951	15.2%
Tooele County	185,405	223,835	20.7%	255,715	14.2%
Tooele	783,426	912,211	16.4%	956,178	4.8%
Utah County	20,318	15,382	-24.3%	49,599	222.4%
Alpine	62,721	76,696	22.3%	74,001	-3.5%
American Fork	1,173,778	1,449,158	23.5%	1,562,829	7.8%
Lehi	777,350	1,122,276	44.4%	1,150,949	2.6%
Lindon	987,462	1,180,049	19.5%	1,081,163	-8.4%
Mapleton	69,911	83,648	19.6%	82,855	-0.9%
Orem	4,721,300	5,308,642	12.4%	5,011,696	-5.6%
Payson	409,295	476,696	16.5%	466,225	-2.2%
Pleasant Grove	438,735	518,654	18.2%	524,271	1.1%
Provo	2,990,720	3,285,789	9.9%	3,173,151	-3.4%
Salem	43,462	70,099	61.3%	71,427	1.9%
Highland	151,092	178,442	18.1%	171,589	-3.8%
Spanish Fork	907,870	1,043,560	14.9%	995,272	-4.6%
Springville	727,478	829,102	14.0%	803,681	-3.1%
Cedar Hills	28,974	33,316	15.0%	37,070	11.3%
Park City East	8,337	16,229	94.7%	14,909	-8.1%
Weber County	14,746,301	16,596,774	12.5%	17,033,121	2.6%
Total Mass Transit	132,422,488	152,013,654	14.8%	194,396,874	27.9%

County Option Sales Tax

A county that reduces its certified property tax rate by the same amount it expects to gain in sales tax, may impose a county option sales and use tax of 0.25 percent. Public hearings, advertising and voter approval are required. Retailers are liable to collect the tax under the same conditions as the sales and use tax. The Tax Commission acts as the agent for the participating localities. All counties impose this tax.

Utah Code Ann. §59-12-1102

FY2008 Revenues/$116,813,830

County Option Tax Collected

(Net FY98 to FY08)

2008	$116,813,830	2002	$78,993,477
2007	$114,633,291	2001	$77,306,326
2006	$102,809,849	2000	$74,014,757
2005	$89,475,269	1999	$71,832,982
2004	$82,569,380	1998	$21,807,595
2003	$81,075,363		

The amounts collected as shown in the shaded box are accrued revenues for the Public Transit Tax. The revenues shown by 'County' reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver County	195,961	238,174	21.5%	251,942	5.8%
Box Elder County	1,542,086	1,738,032	12.7%	1,813,163	4.3%
Cache County	3,505,839	3,876,121	10.6%	4,084,975	5.4%
Carbon County	962,940	1,051,007	9.1%	1,069,052	1.7%
Daggett County	73,558	71,226	-3.2%	78,538	10.3%
Davis County	9,599,011	10,860,449	13.1%	11,349,898	4.5%
Duchesne County	685,442	842,282	22.9%	885,860	5.2%
Emery County[1]	0	0	N.A.	135,295	N.A.
Garfield County	195,811	207,089	5.8%	223,687	8.0%
Grand County	434,968	496,923	14.2%	532,400	7.1%
Iron County	1,517,248	1,725,951	13.8%	1,772,693	2.7%
Juab County	313,116	319,826	2.1%	332,410	3.9%
Kane County[1]	0	0	N.A.	82,247	N.A.
Millard County[1]	0	0	N.A.	145,389	N.A.
Morgan County	234,098	260,313	11.2%	274,047	5.3%
Piute County	75,225	75,844	0.8%	73,136	-3.6%
Rich County	76,964	78,489	2.0%	82,026	4.5%
Salt Lake County	42,561,480	47,582,792	11.8%	49,022,618	3.0%
San Juan County	421,483	525,814	24.8%	562,994	7.1%
Sanpete County	719,227	808,261	12.4%	825,673	2.2%
Sevier County	772,750	927,375	20.0%	897,515	-3.2%
Summit County	2,171,188	2,412,505	11.1%	2,514,474	4.2%
Tooele County	1,705,859	1,819,695	6.7%	1,916,298	5.3%
Uintah County	1,745,220	2,165,909	24.1%	2,457,650	13.5%
Utah County	15,909,184	18,474,385	16.1%	19,112,850	3.5%
Wasatch County	680,828	789,357	15.9%	884,012	12.0%
Washington County	5,419,322	6,003,686	10.8%	6,089,094	1.4%
Wayne County	90,412	93,776	3.7%	100,488	7.2%
Weber County	8,036,968	9,003,089	12.0%	9,181,675	2.0%
Total County Option	99,646,189	112,448,369	12.8%	116,752,100	3.8%

Note 1: Effective January 1, 2008, Emery, Kane and Millard counties imposed the county option tax.

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:

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

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.

Tourism Tax Collected
(Net FY92 to FY08)

2008	$48,002,666	1999	$26,693,041
2007	$44,337,297	1998	$22,323,767
2006	$45,401,207	1997	$21,805,637
2005	$36,255,996	1996	$18,726,270
2004	$34,037,735	1995	$16,677,406
2003	$33,776,470	1994	$15,037,582
2002	$33,037,909	1993	$13,480,252
2001	$32,287,809	1992	$7,766,386
2000	$30,926,333		

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

Utah Code Ann. §59-12-603

FY2008/$48,002,666

Restaurant Tax

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver County	83,091	75,366	-9.3%	77,909	3.4%
Box Elder County	323,724	372,708	15.1%	386,670	3.7%
Cache County	794,633	924,438	16.3%	900,483	-2.6%
Carbon County	187,441	198,236	5.8%	210,112	6.0%
Daggett County	15,392	12,661	-17.7%	15,172	19.8%
Davis County	2,308,665	2,565,888	11.1%	2,772,014	8.0%
Duchesne County	93,450	100,271	7.3%	107,922	7.6%
Garfield County	153,724	142,192	-7.5%	171,550	20.6%
Grand County	277,034	279,269	0.8%	302,155	8.2%
Iron County	427,731	478,390	11.8%	490,374	2.5%
Juab County	83,379	80,113	-3.9%	80,629	0.6%
Kane County	100,660	105,666	5.0%	112,161	6.1%
Morgan County	31,044	31,822	2.5%	37,953	19.3%
Piute County	0	546	N.A.	6	-98.9%
Rich County	6,961	29,884	329.3%	31,612	5.8%
Salt Lake County	13,755,419	14,912,346	8.4%	15,612,398	4.7%
Sanpete County	78,600	81,692	3.9%	85,795	5.0%
Sevier County	168,449	180,802	7.3%	196,714	8.8%
Summit County	1,445,167	1,581,659	9.4%	1,698,851	7.4%
Tooele County	329,266	363,649	10.4%	372,942	2.6%
Uintah County	253,264	286,497	13.1%	319,188	11.4%
Utah County	3,173,699	3,064,875	-3.4%	4,274,516	39.5%
Wasatch County	210,278	251,831	19.8%	289,526	15.0%
Washington County	1,575,611	1,676,504	6.4%	1,759,280	4.9%
Wayne County	33,286	35,292	6.0%	40,986	16.1%
Weber County	1,975,752	2,181,945	10.4%	2,359,751	8.1%
Total Restaurant	27,885,719	30,014,539	7.6%	32,706,670	9.0%

The amounts collected as shown in the shaded box are accrued revenues for the 'Tourism, Cultural, Recreation, and Convention Tax.' The revenues shown by 'County' reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences. The "Tourism, Cultural, Recreation, and Convention" tax incudes the total collected amounts from the Restaurant, Leasing and Room Rental taxes.

Leasing Tax

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Davis County	348,352	343,478	-1.4%	428,861	24.9%
Duchesne County	0	0	N.A.	316	N.A.
Grand County	24,051	25,588	6.4%	31,922	24.8%
Morgan County	7,465	7,298	-2.2%	8,799	20.6%
Salt Lake County	9,564,224	9,305,625	-2.7%	11,307,843	21.5%
Sevier County	19,661	19,676	0.1%	21,485	9.2%
Uintah County	2,864	6,608	130.7%	5,587	-15.5%
Utah County	615,450	605,304	-1.6%	735,497	21.5%
Washington County	286,856	280,085	-2.4%	334,708	19.5%
Weber County	274,095	282,229	3.0%	320,867	13.7%
Total Leasing	11,143,018	10,875,889	-2.4%	13,195,885	21.3%

Room Rental Tax

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Salt Lake County	1,513,006	1,647,168	8.9%	1,829,813	11.1%
Total Tourism Transient	1,513,006	1,647,168	8.9%	1,829,813	11.1%
Salt Lake County[1]	3,214,834	1,569,833	-51.2%	1,422	-99.9%
Total Convention Transient	3,214,834	1,569,833	-51.2%	1,422	-99.9%

Note 1: Effective 09/30/2006, this tax was repealed. Later distributions relate to amended returns and/or audits.

Combined Room Rental Taxes	25,478,845	28,761,637	12.9%	31,640,586	10.0%

Statewide Motor Vehicle 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 rental 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

FY2008 Revenues/$4,933,041

Statewide Motor Vehicle Tax Collected

(Net FY98 to FY08)

2008	$4,933,041	2002	$3,510,375
2007	$4,030,263	2001	$3,743,275
2006	$4,243,466	2000	$3,562,155
2005	$3,320,001	1999	$3,165,196
2004	$2,852,060	1998	$2,8922,573
2003	$3,149,264		

The amounts collected as shown in the shaded box above are accrued revenues for the Motor Vehicle Rental Tax. The revenues shown by "Statewide MV Rental below reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
State-Wide MV Rental	4,092,241	4,018,389	-1.8%	4,855,332	20.8%
Total Motor Vehicle Rental	4,092,241	4,018,389	-1.8%	4,855,332	20.8%

Botanical, Cultural And Zoological Tax

The Botanical, Cultural and Zoological Tax, often referred to as ZAP and various other acronyms, may be imposed at the rate of 0.10 percent (1/10th of one percent) of the purchase price on transactions taxed under the state's sales and use tax laws. 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. The Tax Commission acts as the agent for the participating localities. The cities of Bountiful, Centerville, and Blanding imposed this tax for the first time on April 1, 2008. This followed November 2007 elections in each of those municipalities.

Utah Code Ann. §59-12-701

FY2008 Revenues/$31,520,286

Botanical, Cultural And Zoological Tax Collected

(Net FY97 to FY08)

2008	$31,520,286
2007	$31,881,204
2006	$26,242,424
2005	$19,916,601
2004	$18,448,162
2003	$16,947,739
2002	$16,916,716
2001	$16,273,984
2000	$15,606,955
1999	$14,864,307
1998	$14,378,151
1997	$26,693,041

The amounts collected as shown in the shaded box are accrued revenues for the 'Botanical, Cultural And Zoological Tax.' The revenues shown by County or Municipality reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Cache County	1,172,365	1,297,686	10.7%	1,323,430	2.0%
Price[2]	0	21,470	N.A.	286,918	1236.4%
Bountiful[3]	0	0	N.A.	35,441	N.A.
Centerville[3]	0	0	N.A.	24,261	N.A.
Roosevelt[1]	10,309	160,258	1454.5%	177,280	10.6%
Cedar City[1]	32,054	550,287	1616.8%	547,477	-0.5%
Brian Head[1]	1,006	14,805	1371.2%	18,067	22.0%
Salt Lake County	18,423,712	20,604,541	11.8%	20,652,136	0.2%
Blanding[3]	0	0	N.A.	3,013	N.A.
Sevier County	0	4	N.A.	0	-100.0%
Aurora[1]	406	6,838	1586.4%	8,126	18.8%
Redmond[1]	985	4,983	406.1%	3,995	-19.8%
Richfield	0	2	N.A.	0	-100.0%
Salina[1]	2,584	43,118	1568.5%	46,050	6.8%
Summit County	1,171,631	1,290,381	10.1%	1,327,465	2.9%
Tooele City	311,163	361,182	16.1%	362,316	0.3%
Uintah County	951,506	1,239,991	30.3%	1,434,590	15.7%
Orem[1]	150,798	2,105,303	1296.1%	1,992,970	-5.3%
Weber County	2,934,281	3,302,506	12.5%	3,309,127	0.2%
Total Arts & Zoo	25,162,800	31,003,355	23.2%	31,552,663	1.8%

Note 1: Effective 04/01/2006, Cedar City, Brian Head, Roosevelt, Orem, Redmond, Salina and Aurora imposed the Zoo, Arts and Parks tax.

Note 2: Effective 04/01/2007, Price imposed the Zoo, Arts and Parks tax.

Note 3: Effective 04/01/2008, Bountiful, Centerville and Blanding imposed the Zoo, Arts and Parks 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. This tax is in addition to the applicable sales tax. The Tax Commission acts as the agent for the counties, but 1990 legislation allows counties to collect the tax themselves. Davis, Duchesne, Emery, Grand, Utah, and Rich counties collect their own Transient Room Tax. Effective Oct. 1, 2006, by statute the tax rate changed from a rate not to exceed 3 percent to a rate not to exceed 4.25 percent.

Utah Code Ann. §59-12-301

FY2008 Revenues/$28,652,137

County Transient Room Tax Collected

(Net FY87 to FY08)

2008	$28,652,137	1997	$14,948,604
2007	$24,995,644	1996	$13,364,431
2006	$20,294,926	1995	$11,784,423
2005	$18,105,021	1994	$10,826,711
2004	$17,521,252	1993	$10,051,735
2003	$17,569,762	1992	$8,169,169
2002	$18,486,394	1991	$8,266,512
2001	$17,489,451	1990	$6,852,411
2000	$16,342,724	1989	$6,699,420
1999	$15,429,323	1988	$6,003,309
1998	$15,036,402	1987	$5,124,968

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver County	103,346	117,555	13.7%	181,061	54.0%
Box Elder County	82,709	106,562	28.8%	164,743	54.6%
Cache County	266,196	312,049	17.2%	302,170	-3.2%
Carbon County	173,405	212,869	22.8%	252,481	18.6%
Daggett County	76,611	62,171	-18.8%	69,172	11.3%
Davis County[1]	7,924	3,466	-56.3%	16,207	367.7%
Duchesne County[1]	1,466	540	-63.1%	7,450	1279.1%
Emery County[1]	3,610	2,686	-25.6%	0	-100.0%
Garfield County[3]	560,618	586,503	4.6%	45,277	-92.3%
Grand County[1]	3,490	818	-76.6%	8,501	939.6%
Iron County	517,765	654,394	26.4%	913,390	39.6%
Juab County	62,241	66,427	6.7%	73,808	11.1%
Kane County	358,539	394,826	10.1%	618,796	56.7%
Millard County	89,438	93,340	4.4%	104,793	12.3%
Morgan County	1,510	3,263	116.0%	2,128	-34.8%
Piute County	6,585	15,404	133.9%	12,143	-21.2%
Rich County[2]	34,672	767	-97.8%	22,621	2851.1%
Salt Lake County	9,078,234	12,416,219	36.8%	13,219,475	6.5%
San Juan County	263,556	283,659	7.6%	468,949	65.3%
Sanpete County	39,863	52,572	31.9%	63,725	21.2%
Sevier County	220,945	231,965	5.0%	263,915	13.8%
Summit County	4,518,478	4,659,000	3.1%	5,704,801	22.4%
Tooele County	144,631	188,777	30.5%	236,111	25.1%
Uintah County	281,360	409,031	45.4%	694,061	69.7%
Utah County[1]	10,734	19,512	81.8%	12,608	-35.4%
Wasatch County	271,906	465,261	71.1%	662,917	42.5%
Washington County	1,840,377	2,053,059	11.6%	2,858,444	39.2%
Wayne County	104,019	107,618	3.5%	189,847	76.4%
Weber County	574,084	741,958	29.2%	984,702	32.7%
Total County Transient	19,698,314	24,262,267	23.2%	28,154,297	16.0%

Note 1: These counties collect their Transient Room tax locally, the amounts listed in this report are primarily due to audits conducted by the Tax Commission and tax payer reporting error.

Note 2: Effective 07/01/2005, Rich County began colleting its Transient Room tax locally.

Note 3: Effective 04/01/2007, Garfield County began collecting its Transient Room tax locally.

Municipality Transient Room 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. A municipality may also impose an additional Transient Room Tax of up to 0.5 percent if it met specific bond indebtedness requirements before Jan. 1, 1996.

Utah Code Ann. §59-12-352 and 353

FY2008 Revenues/$1,721,717

Municipality Transient Room Tax Collected

(Net FY02 to FY08)

2008	$1,721,717
2007	$1,223,782
2006	$1,089,242
2005	$900,145
2004	$761,964
2003	$679,520
2002	$655,494

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver City	0	441	N.A.	3,967	800.1%
Milford	838	1,329	58.6	0	-100.0%
Brigham	15,383	16,551	7.6	16,837	1.7%
Logan[1]	0	9,438	N.A.	0	-100.0%
North Logan	6,731	13,781	104.8	15,413	11.8%
Price	53,590	64,722	20.8	72,379	11.8%
Layton	122,719	124,510	0.0	162,008	30.1%
Roosevelt	11,358	12,308	0.1	14,531	18.1%
Green River	49,288	56,496	0.1	65,447	15.8%
Moab	354,855	391,482	0.1	457,004	16.7%
Delta	0	0	N.A.	8,448	N.A.
Cottonwood Heights[2]	20,843	35,645	0.7	33,465	-6.1%
Holladay	37,857	42,837	0.1	38,564	-10.0%
South Salt Lake	30,152	29,146	0.0	37,642	29.1%
West Jordan	0	0	N.A.	7	N.A.
Blanding	18,633	16,238	-0.1	16,790	3.4%
Monticello	15,298	17,274	0.1	23,394	35.4%
Richfield[1]	0	1,062	N.A.	87	-91.8%
Tooele	23,785	30,047	0.3	34,674	15.4%
Vernal	0	140	N.A.	0	-100.0%
Lindon	226	509	125.6	345	-32.3%
Orem	66,393	72,913	9.8	75,096	3.0%
Springville	281	0	-100.0	16,254	N.A.
Heber	25,551	26,238	2.7	31,561	20.3%
Midway	42,521	77,061	81.2	88,309	14.6%
Ivins[1]	0	0	N.A.	171	N.A.
La Verkin	0	104	N.A.	579	457.6%
St George	0	0	N.A.	133,405	N.A.
Santa Clara	0	622	N.A.	973	56.3%
Springdale	132,876	140,569	5.8	162,861	15.9%
Virgin[4]	0	4,469	-6.9	6,296	40.9%
Hanksville	2,954	2,750	0.1	3,714	35.0%
Marriott-Slaterville	17,795	17,814	0.1	25,810	44.9%
Ogden[3]	2,763	75,870	2,646.2	106,729	40.7%
Riverdale	0	0	N.A.	2,295	N.A.
Total Municipality Transient	1,052,691	1,282,369	21.8	1,655,054	29.1%

Resort Communities 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 Census population.

Qualifying municipalities may impose a tax levy of up to 1 percent of the purchase price on a transaction in the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposes 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 without voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Tax Commission collects and distributes the tax for local governmental units.

Utah Code Ann. §59-12-401

FY2008 Revenues/$12,926,792

Resort Communities Tax Collected
(Net FY87 to FY08)

2008	$12,926,792	1997	$3,975,439
2007	$11,716,452	1996	$3,99,742
2006	$10,609,677	1995	$3,183,933
2005	$9,707,339	1994	$2,506,247
2004	$7,882,031	1993	$2,586,230
2003	$7,684,3887	1992	$2,183,536
2002	$7,324,859	1991	$2,448,835
2001	$7,328,211	1990	$1,659,993
2000	$6,764,468	1989	$1,243,240
1999	$6,432,922	1988	$1,556,413
1998	$4,585,539	1987	$1,366,658

The amounts collected as shown in the shaded box are accrued revenues for the Resort Communities Tax. The revenues shown by 'Community' reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Green River	295,708	340,715	15.2%	356,698	4.7%
Boulder	30,614	31,214	2.0%	41,778	33.8%
Bryce Canyon[2]	0	0	N.A.	42,629	N.A.
Panguitch	128,017	156,312	22.1%	187,455	19.9%
Tropic	66,842	63,956	-4.3%	60,822	-4.9%
Moab	1,987,107	2,239,340	12.7%	2,295,695	2.5%
Brian Head	218,139	212,725	-2.5%	262,996	23.6%
Kanab	517,714	581,285	12.3%	597,705	2.8%
Orderville	65,859	75,055	14.0%	74,986	-0.1%
Garden City	104,306	139,173	33.4%	158,458	13.9%
Alta	636,942	644,624	1.2%	694,252	7.7%
Monticello	81,124	84,909	4.7%	101,060	19.0%
Park City	5,648,573	6,155,524	9.0%	6,856,712	11.4%
Midway[1]	0	150,246	N.A.	396,725	164.1%
Park City East	33,008	64,666	95.9%	59,006	-8.8%
Springdale	512,999	569,788	11.1%	614,515	7.8%
Total Resort	10,326,954	11,509,530	11.5%	12,801,493	11.2%

Note 1: Effective Oct. 1, 2006, Midway imposed the Resort Communities tax.

Note 2: Effective Jan. 1, 2008, Bryce Canyon imposed the Resort Communities tax.

Town Option Sales and Use Tax

A town may impose a tax of up to 1 percent if a town imposed a license fee or business gross receipts tax on or before Jan. 1, 1996. Only the town of Snowville imposed this tax in fiscal year 2008.

Utah Code Ann. §59-12-1301

FY2008 Revenues/$36,032

The amounts collected as shown in the shaded box are accrued revenues for the Town Option Sales and Use Tax. The revenues shown by 'Town' reflect the actual amounts distributed.

Town Option Sales Tax Collected
(Net FY99 to FY08)

2008	$36,032	2003	$25,041
2007	$35,539	2002	$28,089
2006	$33,112	2001	$30,751
2005	$32,812	2000	$28,542
2004	$29,845	1999	$24,526

Town	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Snowville	32,890	35,133	6.8%	36,266	3.2%
Total Town Option	32,890	35,133	6.8%	36,266	3.2%

Municipal Highways Tax

A municipality in which the Public Transit Tax is not levied may impose a sales and use tax of 0.25 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, 22 cities and towns have imposed it.

Utah Code Ann. §59-12-1001

FY2008/$11,956,979

Municipal Highways Tax Collected

(Net FY98 to FY08)

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
2000	$5,521,262
1999	$2,284,742
1998	$254,990

Community	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Price	655,642	703,802	7.3%	766,248	8.9%
Wellington	84,104	96,363	14.6%	95,075	-1.3%
Roosevelt	328,014	407,507	24.2%	471,050	15.6%
Green River	50,581	53,943	6.6%	63,429	17.6%
Moab	350,188	395,251	12.9%	429,074	8.6%
E Green River	0	0	N.A.	0	-100.0%
Brian Head	37,383	37,021	-1.0%	50,400	36.1%
Nephi	144,850	160,268	10.6%	153,456	-4.3%
Blanding[2]	0	0	N.A.	7,538	N.A.
Ephraim	186,201	198,578	6.6%	212,529	7.0%
Gunnison	55,481	69,231	24.8%	78,779	13.8%
Mt. Pleasant[1]	0	5,112	N.A.	78,566	1437.0%
Richfield	503,199	556,472	10.6%	612,479	10.1%
Salina	87,856	108,609	23.6%	123,105	13.3%
Naples[2]	0	0	N.A.	65,093	N.A.
Vernal	1,254,206	1,654,450	31.9%	1,967,583	18.9%
Heber	368,156	430,905	17.0%	482,714	12.0%
Midway[1]	0	4,559	N.A.	105,638	2217.0%
Hurricane	354,020	405,908	14.7%	437,133	7.7%
Ivins	59,803	63,314	5.9%	69,312	9.5%
La Verkin	58,846	56,014	-4.8%	53,052	-5.3%
St George	4,456,795	4,817,769	8.1%	4,641,045	-3.7%
Santa Clara	55,394	53,925	-2.7%	55,582	3.1%
Washington	875,256	857,103	-2.1%	862,934	0.7%
Total Highway	**9,965,975**	**11,136,104**	**11.7%**	**11,881,812**	**6.7%**

Note 1: Effective April 1, 2007, Midway and Mt. Pleasant imposed the Highway Tax.

Note 2: Effective April 1, 2008 Blanding and Naples imposed the Highway Tax.

Rural Hospital 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 11,001 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. Garfield, Kane, and Uintah counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-801

FY2008 Revenues/$8,758,427

Rural Hospital Tax Collected

(Net FY93 to FY08)

2008	$8,758,427	2000	$1,503,135
2007	$7,874,753	1999	$1,220,444
2006	$6,443,531	1998	$1,159,936
2005	$5,060,736	1997	$1,121,861
2004	$4,172,178	1996	$988,227
2003	$3,848,322	1995	$742,985
2002	$3,950,749	1994	$501,684
2001	$4,084,883	1993	$184,881

The amounts collected as shown in the shaded boxes are accrued revenues for the fiscal year shown. Rural Hospital Tax. The amounts shown reflect the amounts distributed during the fiscal year. The amounts are due to timing differences.

	FY 2006 Jul 05 - Jun 06	FY 2007 Jul 06 - Jun 07	FY 06 - FY 07 % Change	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change
Beaver City	371,138	472,367	27.3%	433,750	-8.2%
Daggett County[1]	0	28,377	N.A.	149,100	425.4%
Garfield County	819,470	840,713	2.6%	945,257	12.4%
Kane County	1,185,724	1,357,542	14.5%	1,354,918	-0.2%
Uintah County	3,808,552	4,962,752	30.3%	5,740,694	15.7%
Total Rural Hospital	6,184,883	7,661,751	23.9%	8,623,719	12.6%

Note 1: Effective 01/01/2007, Daggett County imposed the Rural Hospital tax.

Retail Sales, Services and Business Equipment
Taxable Purchases by Major Industry

GENERAL (Standard Industrial Codes)	CY 2003	CY 2004	CY 2005	CY 2006	CY 2007
Agriculture, Forestry, Fish (111- 978)	$41,251,134	$44,956,671	$69,101,784	$75,431,886	$73,621,222
Mining (1011-1499)	$141,246,125	$195,448,300	$284,634,492	$407,292,586	$477,342,371
Construction (1521-1799)	$305,795,047	$368,876,094	$512,074,685	$711,035,574	$792,083,642
Manufacturing (2011-3999)	$1,392,412,189	$1,691,532,844	$2,027,777,269	$2,507,326,302	$2,678,206,721
Transportation (4011-4789)	$89,823,361	$128,218,065	$171,897,709	$201,036,039	$205,762,924
Communications (4812-4899)	$1,446,259,789	$1,560,694,394	$1,489,981,376	$1,582,227,177	$1,755,125,847
Electrical and Gas (4911-4971)	$1,387,049,181	$1,519,636,453	$1,758,737,381	$1,975,721,601	$1,835,893,216
WHOLESALE					
Durable Goods(5012-5099)	$2,485,790,553	$2,943,218,295	$3,499,130,388	$4,220,423,456	$4,423,851,405
Non-Durable Goods (5111-5199)	$619,210,678	$668,254,422	$766,623,301	$867,342,171	$894,573,856
RETAIL					
Building and Garden (5211-5271)	$1,614,034,048	$1,959,691,410	$2,251,474,128	$2,576,112,857	$2,568,374,295
General Merchandise (5311-5399)	$3,820,217,212	$4,171,005,342	$4,479,023,678	$4,904,651,808	$5,203,246,937
Food Stores (5411-5499)	$3,053,660,897	$3,121,582,430	$3,306,503,500	$3,522,702,900	$3,710,714,344
Motor Vehicles (5511-5599)	$3,812,401,318	$4,042,713,773	$4,329,039,868	$4,902,044,085	$5,307,103,401
Apparel and Accessory (5611-5699)	$853,364,222	$928,206,743	$1,020,620,985	$1,161,782,517	$1,281,354,667
Furniture (5712-5736)	$1,392,367,544	$1,532,701,879	$1,752,025,533	$1,935,698,865	$2,046,444,772
Eating and Drinking (5812-5826)	$2,067,533,612	$2,245,103,115	$2,452,262,014	$2,771,423,171	$3,017,691,835
Miscellaneous (5912-5999)	$2,195,189,258	$2,350,223,997	$2,599,572,706	$3,197,936,587	$3,368,975,248
FINANCE					
Finance, Insurance, Real Estate (6011-6799)	$390,056,751	$355,011,751	$384,754,346	$412,925,687	$429,445,936
SERVICES					
Hotel and Lodging (7011-7041)	$599,476,406	$660,606,509	$753,689,699	$739,621,493	$819,803,181
Personal (7211-7299)	$210,602,858	$211,340,243	$226,679,589	$239,691,885	$252,034,793
Business (7311-7389)	$973,215,323	$989,789,029	$1,189,932,074	$1,438,104,432	$1,545,988,503
Auto Repair (7513-7699)	$1,173,559,316	$1,213,454,019	$1,378,740,528	$1,517,910,029	$1,654,167,251
Amusement and Recreation (7812-7999)	$729,539,514	$748,018,822	$804,812,381	$905,718,067	$961,677,930
Health (8011-8099)	$113,895,618	$110,630,799	$119,153,845	$141,975,334	$156,647,672
Education (8111-8999)	$205,385,830	$245,415,595	$274,376,577	$278,241,857	$298,962,149
OTHER					
Public Administration (9111-9721)	$93,453,103	$83,973,082	$106,940,549	$114,006,667	$116,613,459
Private Motor Vehicle Sales	$668,029,261	$578,562,468	$625,087,227	$723,818,907	$834,588,550
Occasional Retail Sales	$82,742,924	$84,057,902	$81,831,509	$88,730,602	$89,813,027
Non-Discolsable\Non-Classifiable	$26,724,022	$19,571,811	$33,593,129	$32,372,726	$34,589,279
Prior Period Payments & Refunds	$575,755,083	$538,378,712	491,179,280	$642,473,186	$855,335,240
GRAND TOTAL	**$32,560,042,177**	**$35,310,874,969**	**$39,241,251,530**	**$44,795,780,454**	**$47,690,033,673**

Retail Sales, Services and Business Equipment
Taxable Purchases by County

County	Gross Sales CY 2003	Gross Sales CY 2004	Gross Sales CY 2005	Gross Sales CY 2006	Gross Sales CY 2007
Beaver	$78,321,295	$42,100,390	$61,907,733	$61,934,399	$84,039,641
Box Elder	414,494,710	414,721,757	459,062,917	$515,813,912	590,460,353
Cache	1,029,987,061	1,103,940,836	1,160,479,762	$1,275,906,448	1,375,409,973
Carbon	333,785,502	379,035,713	430,474,206	$478,220,656	488,127,951
Daggett	11,692,322	8,850,106	21,411,605	$15,462,461	11,840,408
Davis	2,795,943,681	3,026,293,503	3,261,967,966	$3,723,493,746	4,058,926,561
Duchesne	157,009,682	217,723,687	279,289,618	$364,150,267	4,111,898,829
Emery	104,310,439	128,437,780	138,622,969	$182,235,883	167,445,835
Garfield	68,752,485	77,648,666	79,464,207	$83,537,841	95,299,345
Grand	163,637,016	180,031,694	199,608,808	$227,655,128	255,359,351
Iron	480,123,467	456,541,704	597,072,920	$673,887,071	693,355,966
Juab	99,188,624	81,415,135	164,217,678	$77,772,485	98,407,073
Kane	97,504,725	100,715,909	114,130,492	$132,163,954	131,039,074
Millard	128,822,920	135,398,480	137,482,489	$152,389,880	119,796,143
Morgan	49,300,117	54,461,648	57,853,958	$66,137,137	66,528,024
Piute	6,617,576	6,186,763	6,408,632	$7,837,442	9,151,058
Rich	18,373,609	18,482,439	21,515,302	$24,330,178	28,891,143
Salt Lake	15,445,006,387	16,576,588,112	18,010,925,661	$20,328,814,095	21,634,261,887
San Juan	85,238,249	86,002,913	98,930,079	$133,029,785	193,331,566
Sanpete	162,116,042	162,631,076	174,326,274	$199,437,203	220,369,051
Sevier	225,887,000	252,351,206	288,088,853	$365,054,447	371,677,903
Summit	854,703,303	972,492,127	1,123,304,124	$1,271,522,187	1,350,094,630
Tooele	325,233,649	418,310,455	447,669,827	$559,612,040	548,127,447
Uintah	484,733,738	663,674,391	868,768,656	$1,174,894,865	1,393,281,082
Utah	4,433,228,375	4,791,033,296	5,432,300,221	$6,409,994,035	6,847,707,783
Wasatch	184,211,496	190,080,778	226,488,203	$274,305,450	318,425,424
Washington	1,626,273,410	1,958,528,256	2,401,940,382	$2,680,271,408	2,615,119,595
Wayne	27,607,530	30,348,445	26,935,429	$33,702,496	33,410,919
Weber	2,599,184,450	2,758,768,928	2,895,409,713	$3,253,504,600	3,478,066,932
OUT OF STATE USE TAX	68,753,302	18,078,794	55,192,842	$48,708,952	75,477
TOTAL	**$32,560,042,162**	**$35,310,874,987**	**$39,241,251,526**	**$44,795,780,451**	**$51,389,926,424**

Retail Sales, Services and Business Equipment
Taxable Purchases by Selected Cities

CITY	2004	2005	2006	2007
American Fork	$444,946,407	$522,522,596	$615,714,312	$692,927,525
Beaver	30,563,748	33,075,538	36,115,574	40,675,139
Blanding	23,302,922	26,500,702	28,077,014	31,891,735
Bountiful	376,189,728	386,470,251	421,308,320	450,150,154
Brigham City	158,776,176	166,776,420	182,768,158	211,426,939
Cedar City	387,351,986	501,392,771	566,095,473	577,463,584
Centerville	258,861,264	264,584,248	284,594,377	318,900,746
Clearfield	160,158,372	168,630,988	191,654,084	204,573,886
Delta	47,384,577	51,034,279	52,404,107	58,194,076
Draper	387,895,117	451,641,772	554,807,874	729,981,621
Farmington	74,997,637	78,867,681	90,099,009	112,479,729
Heber	116,428,986	132,572,375	156,632,781	172,468,248
Holladay	234,044,773	215,334,501	224,491,632	231,871,623
Hurricane	95,760,929	122,899,757	145,038,516	144,943,927
Kanab	46,956,385	54,115,206	61,348,746	64,240,938
Kaysville	150,239,810	166,292,267	184,655,523	205,174,091
Layton	1,030,687,281	1,103,256,510	1,190,273,760	1,253,537,271
Lehi	167,087,359	251,783,912	361,896,812	460,120,851
Lindon	241,094,202	348,623,015	428,563,958	435,680,986
Logan	652,373,891	677,519,247	736,452,520	782,353,268
Midvale	526,831,928	557,235,907	610,457,227	621,403,734
Moab	120,930,080	133,666,171	141,083,467	156,227,222
Monticello	15,030,407	16,557,433	17,461,888	21,512,822
Murray	1,510,284,737	1,600,312,502	1,753,112,686	1,817,458,156
Naples	130,079,369	194,153,454	222,852,040	238,464,099
Nephi	51,659,864	54,274,175	57,823,811	61,077,471
North Salt Lake	172,416,530	201,633,305	230,398,641	301,394,194
Ogden	1,148,518,071	1,157,054,559	1,274,044,395	1,363,419,974
Orem	1,571,989,866	1,712,285,910	1,963,019,149	2,047,292,507
Park City	450,101,993	513,037,273	573,541,625	608,793,673
Payson	133,231,511	146,469,801	167,398,383	189,612,899
Pleasant Grove	136,401,549	148,326,292	176,837,456	208,098,731
Price	210,672,914	239,492,593	255,438,070	274,811,131
Provo	1,013,559,220	1,089,256,641	1,192,250,575	1,260,856,225
Richfield	173,447,314	188,594,176	211,036,718	227,361,085
Riverdale	572,136,611	607,840,939	655,346,801	702,104,421
Riverton	107,468,366	136,547,591	171,132,526	203,176,929
Roosevelt	89,922,324	108,394,756	144,010,038	168,427,409
Roy	187,866,222	189,481,230	199,699,715	217,669,120
Salt Lake City	4,366,531,264	4,771,241,786	5,132,402,978	5,507,127,808
Sandy	1,634,356,530	1,757,204,717	1,928,309,394	2,005,539,006
South Jordan	213,058,735	254,595,713	446,690,130	555,815,482
South Ogden	163,168,757	191,858,268	207,558,367	233,932,551
South Salt Lake	1,291,713,056	1,436,862,768	1,633,799,936	1,665,456,027
Spanish Fork	227,595,952	243,459,408	283,928,992	315,690,083
Springdale	29,952,415	33,711,248	36,583,406	40,053,564
Springville	247,595,445	265,698,409	302,562,193	321,221,650
St. George	1,365,046,357	1,686,461,645	1,834,924,682	1,823,840,947
Taylorsville	427,097,698	426,434,344	517,268,765	557,021,982
Tooele	265,617,159	285,536,771	326,988,311	361,396,165
Tremonton	79,200,813	83,227,909	88,693,939	105,327,705
Vernal	310,294,790	386,933,925	536,012,159	614,541,351
West Bountiful	76,328,682	82,890,018	160,555,734	184,122,256
West Jordan	1,028,970,717	1,124,411,724	1,186,652,702	1,303,848,850
West Valley City	1,462,869,341	1,648,057,184	1,894,201,470	2,073,856,918
Woods Cross	211,970,219	229,996,679	250,201,294	259,282,511
TOTAL	**$26,809,018,356**	**$29,627,091,260**	**$33,297,272,213**	**$35,796,292,995**

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are exemptions by legal category and estimated sales tax exemption amounts for Fiscal Year 2008. *See Utah Code Ann. §59-12-194.*

	Amount (Methodology)
A. ECONOMIC DEVELOPMENT	
1. Manufacturing machinery and equipment 3-year life, including replacements	$105,180,000 (2)
2. Airline food	$162,000 (5)
3. Airline equipment	$400,000 (5)
4. Aerospace tools	$1,750,00 (5)
5. Motion picture rentals & radio broadcast tapes	$65,000 (5)
6. Machinery and equipment purchases used by non-live motion picture and television programs music videos, commercials or documentaries	$341,000 (5)
7. Intrastate movement of freight by common carrier or people by taxicabs	$3,910,000 (5)
8. Farm machinery and irrigation equipment	$17,878,800 (2)
9. Commercial sprays & insecticides	$641,000 (5)
10. Sales of hay	$3,243,300 (5)
11. Sales of aircraft manufactured in Utah	*n/a**
12. Electricity sales to ski resorts for all lifts	$74,000 (2)
13. Ski resort equipment	$502,000 (2)
14. Steel mill nondurable equipment	$711,000 (5)
15. Semiconductor manufacturing	<$10,000,000 (2)
16. Renewable energy production facilities	*n/a*
17. Waste energy production facilities	*n/a*
18. Biomass energy production facilities	*n/a*
19. Media machinery and equipment	*n/a*
B. ECONOMIC EFFICIENCY	
1. Motor & special fuels	$167,620,000 (1)
2. Aviation fuel	$23,991,000 (1)
3. Vending machine sales < $1 of food or beverages	$1,700,000 (5)
4. Coin-operated Laundromats	$571,000 (5)
5. Coin-operated car washing	$713,000 (5)
6. Nonresident vehicles	$6,050,000 (5)
7. Nonresident boats	$184,000 (5)
8. Occasional sales	$2,980,000 (5)
9. Tangible personal property trades	*n/a*
10. Exclusive sales of locally grown farm produce	$2,100,000 (5)
11. Containers, labels, casings	$3,200,000 (3)
12. Property stored in the state for resale	*n/a*
13. Property brought in by a nonresident for use	$3,890,000 (3)
14. Property purchased for resale or as an ingredient or component part of manufactured products	$69,750,000 (3)
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	$19,113,000 (5)
17. Personal property shipped out of state & incorporated into real property	$84,000 (5)
18. Coin-operated amusement devices	$830,000 (5)
19. 45% of new and 100% of used manufactured homes	$2,397,800 (4)
20. Intrastate transportation to an employer's employee	$32,000 (5)
21. Sales of natural gas, electricity, coal, fuel oil for industrial use	$29,688,000 (3)
22. Telephone service from prepaid calling card	n/a
23. Tangible personal property shipped out of state that becomes part of real property in another state	n/a
24. Pawnbroker repurchases or redemptions	n/a
C. GOVERNMENTAL	
1. State government purchases	$22,546,080 (1)
Local government purchases	$25,530,400 (1)
2. Fares charged to persons transported by public transit	$922,000 (1)
3. Admissions to college athletic events	$575,000 (5)
4. Sales by state & local photocopies or copies of records	$13,000 (5)
5. Sales by the Heber Creeper Railroad	$12,000 (5)
D. SOCIAL SERVICE, HEALTH, CHARITABLE & OTHER	
1. Food stamps	$6,860,000 (1)
2. WIC program food purchases	$1,089,000 (1)
3. Meals served by schools, churches	$536,000 (5)
Meals served by nursing homes & hospitals	$523,000 (5)
4. Pollution control	$199,000 (2)
5. Prescription drugs	$38,421,000 (4)
6. Oxygen & stoma supplies	$68,000 (5)
7. Religious or charitable sales > $1,000	$6,388,000 (3)
& purchases < $1,000	$5,322,000 (3)
8. Newspaper sales or subscriptions	$2,687,000 (3)
9. Leases to authorized carriers	$2,205,000 (3)
10. School and fund-raising sales	$54,000 (5)
11. Home medical equipment and prosthetic devises	$559,000 (5)
12. Hearing aids	$354,000 (5)
13. Sales by area aging services	$1,100 (5)
14. Wind, geothermal, solar energy sales	n/a
15. Water in a pipe, conduit, ditch or reservoir	n/a
16. Currency or coinage which is legal tender in U.S.	n/a
17. Gold, silver, platinum ingots, bars medallions	n/a
18. Prescribed prosthetic devices	$2,360,000 (5)
19 Manufacturers' rebates for new vehicles	$525,000 (4)
20. Direct mail electronic databases	$919,000 (5)

METHODOLOGY

1 - Based on net collections data with applied tax rates or prices

2 - Based on tax return information adjusted for audit compliance ratios

3 - Based on 2002 Economic Census data adjusted for growth in sector

4 - Based on regional or national expenditure data shared down to Utah

5 - Based on old fiscal note estimates adjusted for growth in sector

** n/a indicates data not available*

Property Tax

Property taxes are levied at the local level, based on valuations established 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 utilities, mines, and railroads. All monies collected from property tax are distributed to school districts, local government entities, and special districts.

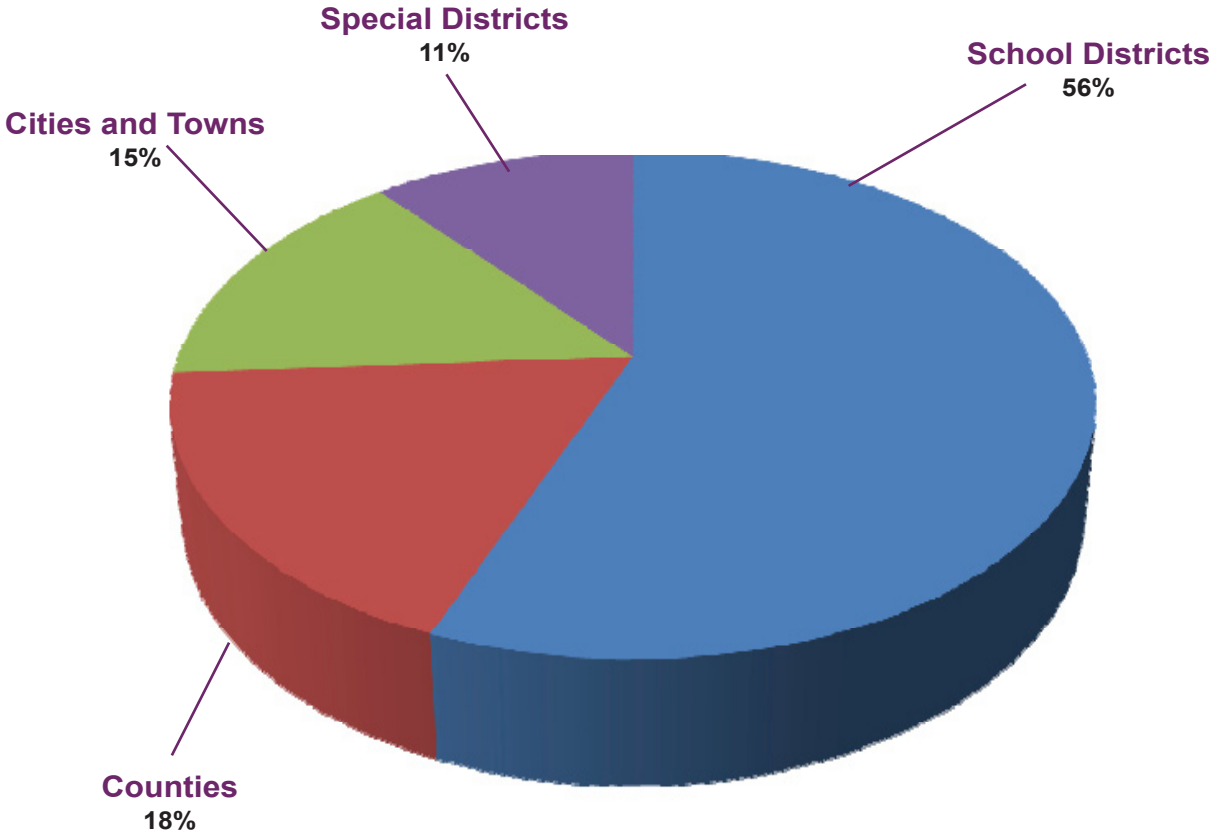
Real and Personal Property Taxes and Rates

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 finance schools in Utah through the Education Fund. 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, recreational 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 2007 Property Taxes Charged



This chart summarizes the distribution of property tax revenue in 2007 in Utah.

Property Tax Values and Rates

With the exception of some state assessed properties, county assessors value all taxable real property, personal property, and motor vehicles. These classifications are referred to as locally assessed property. The Property Tax Division of the State Tax Commission values centrally assessed property which includes utilities, mines, and railroads.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its status as of January of each year. Fair market value less any exemptions equals taxable value. Taxable value is the value against which the tax rate is applied to compute taxes charged. Agricultural land is taxed at the value for agricultural purposes.

By state law, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence. These include homes, condominiums, apartments, rental properties, and up to one acre of land. The taxable value of all other properties, except agricultural land, is 100 percent of fair market value.

Utah motor vehicles are charged a fee in lieu of property taxes. The fees for most vehicles are based on the age of the vehicle.

Tax rates are expressed as a percentage of taxable value. Tax rates are set by local governments and special districts under a statutory process known as Truth in Taxation. This process requires public notice and hearings in the event a taxing entity plans to increase its budgeted revenues above the budget from the previous year, exclusive of tax revenue from new growth.

The table below summarizes tax charged and average tax rates by class of property. Detailed information is available at **www.propertytax.utah.gov.**

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rate Actual	Tax Rate Effective
Primary Residential	$98,069,970,843	$178,309,037,896	$1,080,442,041	1.10%	0.61%
Commercial	38,267,427,307	38,267,427,307	429,313,859	1.12%	1.12%
Other Real	25,974,054,552	25,974,054,552	236,191,248	0.91%	0.91%
Personal	9,974,613,883	10,137,780,172	123,752,774	1.24%	1.22%
Motor Vehicles	12,686,241,282	12,686,241,282	190,293,620	1.50%	1.50%
Natural Resources	6,858,057,725	6,858,057,725	70,116,516	1.02%	1.02%
Utilities	9,943,565,300	9,943,565,300	107,581,000	1.08%	1.08%
Statewide	**$201,773,930,892**	**$282,176,164,234**	**$2,237,691,058**	**1.14%**	**0.79%**

Miscellaneous Property Tax Statisticts

Number of locally assessed taxable real property parcels 1,179,446

Taxable value of locally assessed real property parcels $162,311,452,702

Average home sale price (Metropolitan area)[1] $244,432

Average home sale price (Non-metropolitan area)[2] $207,449

Per Capita Income[3] $27,006

Five-year statewide average collection rate[4] 93.31%

[1] Metropolitan counties include Davis, Salt Lake, Utah, Washington, and Weber.

[2] Non-Metropolitan counties include all others excluding Davis, Salt Lake, Utah, Washington, and Weber

[3] Average per capita personal income for 2007 forecast by Utah Department of Workforce Services, Workforce Information, forecast June 2008

[4] Percent of taxes charged that are collected. Fee-in-lieu revenues are not included in calculating the collection rate.

Centrally Assessed Property

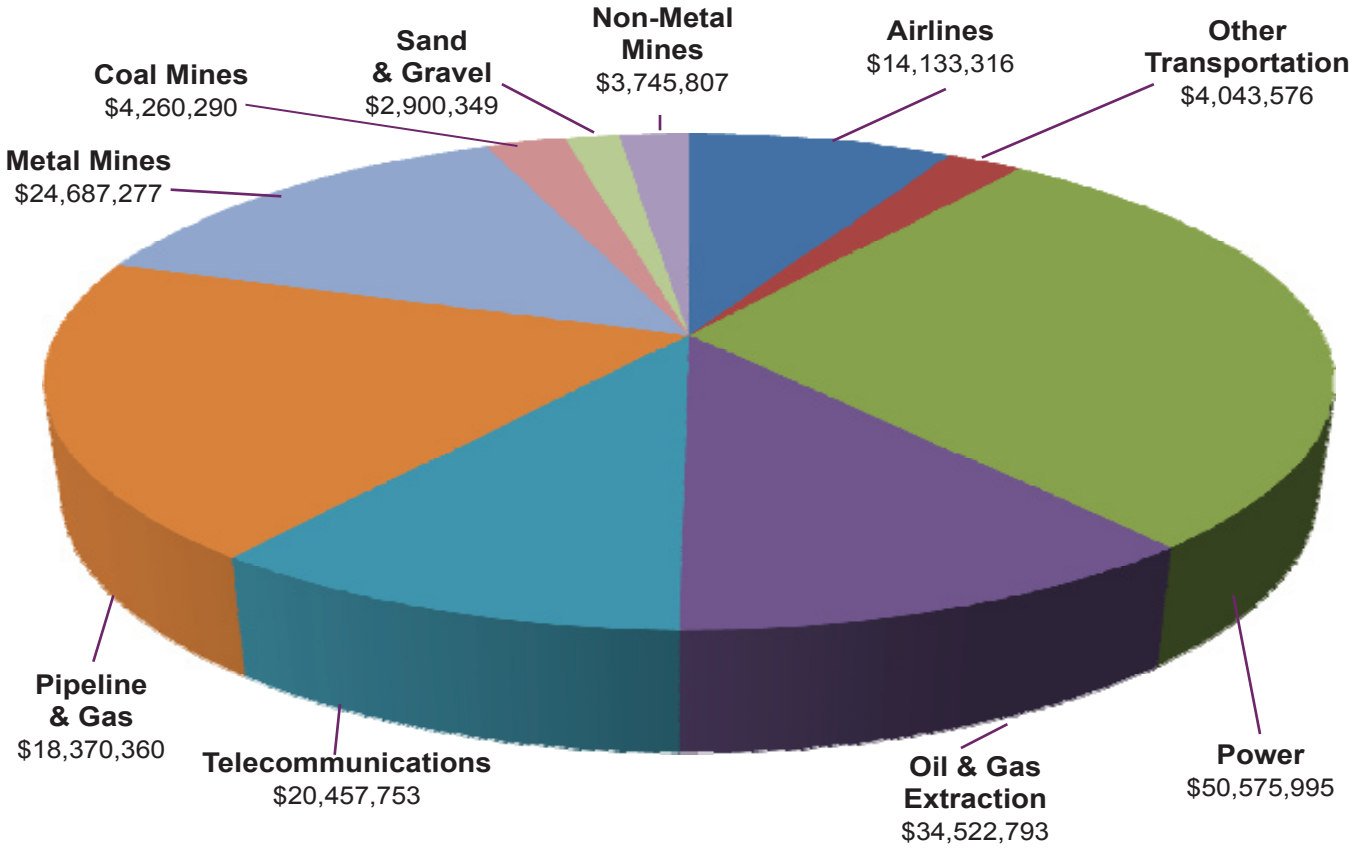
The Property Tax Division of the State Tax Commission is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multi-state utilities is determined by unit value. This approach values all intrastate or interstate properties as a unit. The value is 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 present value or by capitalizing net revenue. Patented mining claims are valued at fair market value of the surface property. Listed below are the 25 largest centrally assessed companies for 2007 based on property taxes charged by the State of Utah. The ranking of the following centrally assessed property owners is as of May 1, 2007, and may change following an appeal.

Utah's 25 Largest Centrally Assessed Companies

1. Pacificorp/*Power*
2. Kennecott Utah Copper Corporation/*Mining*
3. Intermountain Power Agency/*Power*
4. Qwest Corp/*Telecommunications*
5. Kern River Gas Transmission Company/*Pipeline*
6. Conoco Phillips Company/*Oil & Gas*
7. Questar Gas/*Natural Gas*
8. Sky West Airlines Inc./*Airline*
9. Kerr-McGee Oil & Gas Onshore LP/*Oil & Gas*
10. Delta Air Lines/*Airline*
11. Union Pacific Railroad Company/*Railroad*
12. Newfield Production Company/*Oil & Gas*
13. Deseret Generation and Trans Coop/*Power*
14. Questar Pipelines/*Pipeline*
15. Verizon Wireless/*Telecommunications*
16. QEP Uinta Basin, Inc./*Oil & Gas*
17. Anadarko Petroleum Corp/*Oil & Gas*
18. EOG Resources, Inc./*Oil & Gas*
19. Resolute Natural Resources/*Oil & Gas*
20. Dominion Exploration & Production/*Oil & Gas*
21. Canyon Fuel, LLC Dugout Canyon 34/*Coal*
22. Sprint Nextel Corporation/*Telecommunications*
23. Westport Field Services/*Oil & Gas*
24. AT&T Mobility/*Telecommunications*
25. Merit Energy Company/*Oil & Gas*

Centrally Assessed Taxes Charged by Industry



Property Taxes Charged Class

(Continues on Next Page)

County	Real Property	Personal Property	Locally Assessed	Utilities	Natural Resources
Beaver	$3,564,249	$243,648	$3,807,897	$1,446,292	$187,044
Box Elder	20,215,364	4,610,786	24,826,150	1,983,594	788,552
Cache	42,394,896	4,355,202	46,750,098	1,158,548	42,617
Carbon	7,621,810	813,085	8,434,895	2,092,805	10,329,727
Daggett	839,594	25,738	865,332	606,262	152,064
Davis	158,970,731	12,942,239	171,912,970	3,550,376	330,923
Duchesne	8,747,163	703,180	9,450,343	990,596	5,227,431
Emery	2,821,503	228,642	3,050,145	13,125,100	2,615,665
Garfield	3,618,048	118,624	3,736,672	263,451	214,107
Grand	5,859,568	377,698	6,237,266	796,897	705,220
Iron	31,114,233	1,735,753	32,849,986	1,625,773	101,928
Juab	4,395,408	299,504	4,694,912	3,464,515	204,478
Kane	9,537,092	147,477	9,684,569	161,771	27,589
Millard	4,572,022	377,459	4,949,481	12,883,656	891,477
Morgan	5,219,224	542,982	5,762,206	435,629	69,273
Piute	628,161	7,067	635,228	92,574	7,501
Rich	3,324,031	25,991	3,350,022	211,479	3,191
Salt Lake	771,465,630	56,886,483	828,352,113	38,126,103	24,070,832
San Juan	3,650,498	410,791	4,061,289	1,366,799	4,074,150
Sanpete	10,239,428	423,395	10,662,823	607,360	64,616
Sevier	7,752,093	477,230	8,229,323	674,529	1,934,331
Summit	101,121,863	1,912,411	103,034,274	2,060,634	1,886,202
Tooele	23,813,223	2,961,816	26,775,039	1,794,926	846,882
Uintah	12,753,245	2,411,365	15,164,610	2,810,655	13,987,793
Utah	234,861,023	13,905,064	248,766,087	7,892,814	410,802
Wasatch	31,485,163	430,326	31,915,489	475,503	113,634
Washington	107,432,976	3,400,528	110,833,504	2,920,054	262,223
Wayne	1,147,294	37,676	1,184,970	60,515	18,171
Weber	126,781,615	12,940,614	139,722,229	3,901,790	548,093
STATEWIDE	**$1,745,947,148**	**$123,752,774**	**$1,869,699,922**	**$107,581,000**	**$70,116,516**

Property Taxes Charged Class

(Continues from Previous Page)

County	Centrally Assessed	Local And Central	Motor Vehicle	TOTAL
Beaver	$1,633,336	$5,441,233	$519,366	$5,960,599
Box Elder	2,772,146	27,598,296	6,892,102	34,490,398
Cache	1,201,165	47,951,263	5,986,878	53,938,141
Carbon	12,422,532	20,857,427	1,863,080	22,720,507
Daggett	758,326	1,623,658	152,747	1,776,405
Davis	3,881,299	175,794,269	44,826,535	220,620,804
Duchesne	6,218,027	15,668,370	1,456,850	17,125,220
Emery	15,740,765	18,790,910	940,519	19,731,429
Garfield	477,558	4,214,230	449,949	4,664,179
Grand	1,502,117	7,739,383	723,102	8,462,485
Iron	1,727,701	34,577,687	2,909,331	37,487,018
Juab	3,668,993	8,363,905	770,228	9,134,133
Kane	189,360	9,873,929	3,191,715	13,065,644
Millard	13,775,133	18,724,614	972,611	19,697,225
Morgan	504,902	6,267,108	862,694	7,129,802
Piute	100,075	735,303	136,175	871,478
Rich	214,670	3,564,692	226,902	3,791,594
Salt Lake	62,196,935	890,549,048	70,513,954	961,063,002
San Juan	5,440,949	9,502,238	679,972	10,182,210
Sanpete	671,976	11,334,799	1,688,296	13,023,095
Sevier	2,608,860	10,838,183	1,789,579	12,627,762
Summit	3,946,836	106,981,110	3,933,697	110,914,807
Tooele	2,641,808	29,416,847	3,681,674	33,098,521
Uintah	16,798,448	31,963,058	2,612,185	34,575,243
Utah	8,303,616	257,069,703	26,826,262	283,895,965
Wasatch	589,137	32,504,626	1,895,753	34,400,379
Washington	3,182,277	114,015,781	10,919,745	124,935,526
Wayne	78,686	1,263,656	251,367	1,515,023
Weber	4,449,883	144,172,112	14,558,799	158,730,911
STATEWIDE	**$177,697,516**	**$2,047,397,438**	**$212,232,067**	**$2,259,629,505**

Property Tax Relief

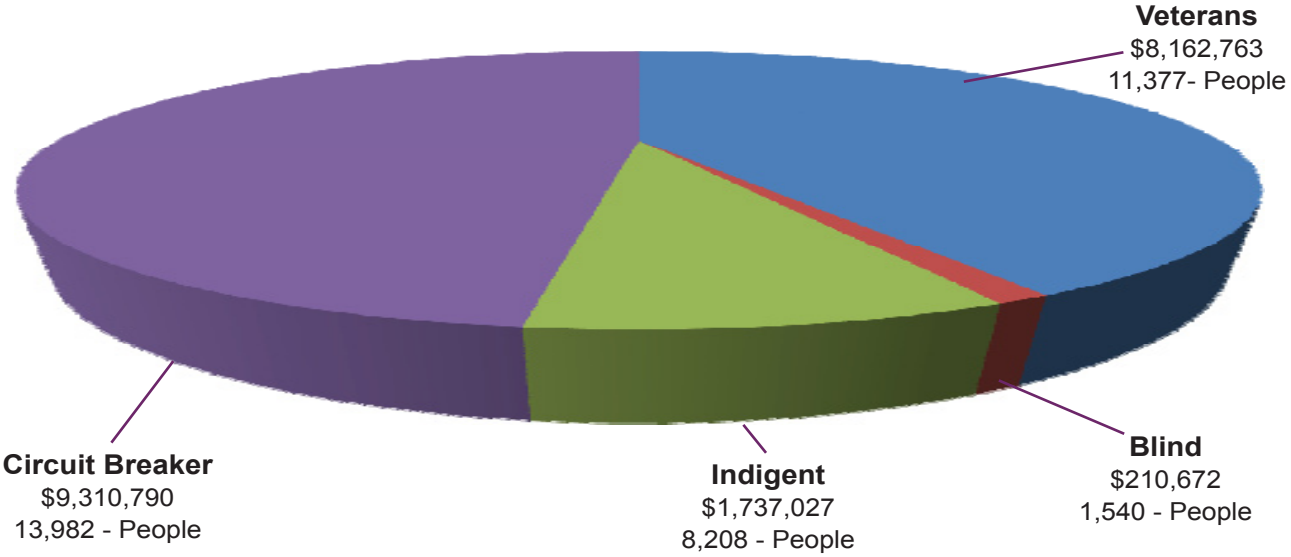
The State of Utah and county governments provided $19,421,252 in property tax relief to 35,107 individuals in 2007. Tax relief is administered by county governments. About 28 percent of tax relief is state funded through the Circuit Breaker program. County government funds tax relief to the indigent, blind, and veterans, and a portion of the Circuit Breaker program. *(Utah Code Ann. §59-2-1104 to 1109 and §59-2-1202 to 1220)*

Disabled Veteran An exemption of up to $219,164 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow of the veteran or widower, and/or to minor orphans.

Blind Up to $11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, and/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 $816 for 2007. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

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 $816 for 2007. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief by County

Beaver $65,626	Garfield $55,589	Rich $9,795	Uintah $228,433
Box Elder . . . $350,344	Grand $122,201	Salt Lake. . . $6,173,263	Utah $2,619,300
Cache $511,548	Iron $315,627	San Juan. $83,386	Wasatch $134,929
Carbon $153,703	Juab $107,620	Sanpete $289,349	Washington..$1,339,106
Daggett $5,720	Kane $101,916	Sevier $258,427	Wayne $14,154
Davis $2,830,146	Millard $85,203	Summit $256,464	Weber $2,352,999
Duchesne . . . $201,340	Morgan $65,087	Tooele $610,688	TOTAL . . . $19,421,252
Emery $55,609	Piute . . . . . .$ 23,684		

Other Taxes and Fees

Motor Fuel Tax

FY2008 Revenue – $244,684,841

Transportation Fund

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. There is an export exemption and an exemption or refund of tax on all government purchases. 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 tax returns.

Special Fuel Tax

FY2008 Revenue – $116,920,788

Transportation Fund

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. These categories include clean special fuels, diesel, propane, and compressed natural gas. The Special Fuel tax is 24.5 cents per gallon, the same as motor fuel. Special Fuel Tax is applied to sales of fuel other than gasoline used in the operation and propulsion of motor vehicles.

Aviation Fuel Tax

FY2008 Revenue – $7,314,529

Transportation Fund - Restricted

Aviation fuel is fuel used exclusively for the operation of aircraft. The Aviation Fuel Tax is 9 cents per gallon for non-federally certified air carriers and 4 cents per gallon for federally certified air carriers.

Highway Use Tax

FY2008 Revenue – $7,573,707

Transportation Fund

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.

Motor Vehicle Registration Fee

FY2008 Revenue – $35,365,683

Transportation Fund

Class B and Class C Road Funds

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.

Proportional Registration Fee

FY2008 Revenue – $14,202,031

Transportation Fund

Any resident or non-resident may proportionally register and license commercial vehicles. Vehicles which 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.

Mining Severance Tax

FY2008 Revenue – $26,547,270

General Fund

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

Oil and Gas Severance Tax

FY2008 Revenue – $65,510,506

General Fund

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, saved, sold, or transported from the field where it is produced. The tax rate ranges from 3 to 5 percent based on the sales price of the oil or gas and 4 percent for natural gas liquids.

Oil and Gas Conservation Fee

FY2008 Revenue – $5,408,934

General Fund - Restricted

The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced, saved and sold, or transported from the production site. It applies to all interest owners in the well.

Beer Tax

FY2008 Revenue – $9,070,330

General Fund

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.

Inheritance Tax

FY2008 Revenue – $95,249

General Fund

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

Waste Tire Recycling Fee

FY2008 Revenue – $2,960,397

Special Revenue - Restricted

A $1 recycling fee is imposed upon each purchase of a new tire 24.5 inches in diameter or less. The fee is paid by the consumer to the tire retailer at the time the new tire is purchased.

Cigarette and Tobacco Taxes

FY2008 Revenue – $53,785,450

General Fund

Utah imposes a tax of 69.5 cents per package of 20 cigarettes and 86.875 cents per package of 25 cigarettes. 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. 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 35 percent of the manufacturers sale price delivered to Utah.

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

Insurance Premium Tax

FY2008 Revenue – $77,202,044

General Fund

The Insurance Premium tax is:

- 2.25 percent of net premiums on property, casualty, life and other risks located in Utah.
- 7.75 percent of workers compensation insurance.
- 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.

Legislative Summary

TAX-RELATED HOUSE BILLS

HB 1 Minimum School Program Base Budget Amendments – Rep. Brad Last *(Effective July 1, 2008)* This bill sets the 2008-09 minimum basic school levy at $260,731,750.

HB 28 Honoring Heroes Special Group License Plate – Rep. Paul Ray *(Effective October 1, 2008)* This bill authorizes the Honoring Heroes special group license plate to provide financial support to the families of fallen Utah Highway Patrol troopers and other Department of Public Safety Employees; requires applicants for the plate to contribute $35 annually to the Public Safety Honoring Heroes Restricted Account.

HB 35 Motor and Special Fuel Tax Amendments – Rep. Craig Frank *(Effective July 1, 2008)* This bill authorizes the commission to refund or credit motor fuel or special fuel tax paid on motor fuel or special fuel that is mixed with dyed diesel fuel or special fuel and is required to be re-refined; provides that a claimant of a refund or credit has the burden of proof to establish a claim for refund or credit; specifies the evidence that is necessary to receive a refund or credit of fuel taxes paid.

HB 52 Research Activities Tax Credits Amendments – Rep. John Dougall *(Retrospective to January 1, 2008)* This bill amends the corporate franchise and income tax credits for research activities and machinery and equipment used in research, by providing the credit shall be claimed in the year in which the expense was incurred (instead of in the succeeding year); lowers the 7 percent research activities credits to 5 percent, and increases the 5% research activities credit to 6.3 percent for 2009 and 9.2 percent beginning January 1, 2010.

HB 54 Property Tax Assessment Provisions – Rep. Wayne Harper *(Effective January 1, 2009)* This bill requires a county assessor of a first or second class county to use a computer assisted mass appraisal system to conduct its annual update of property values; requires a county assessor to maintain a record of the last property review date for each parcel of real property located within the county assessor's county on the county's computer system; requires a county assessor to include the last property review date for a parcel of property on the property owner's tax notice.

HB 58 Severance Tax Amendments – Rep. John Dougall *(Effective July 1, 2008)* This bill provides that severance tax revenues that exceed $71 million (for oil and gas), and $27,600,000 (for mining) shall be deposited into the permanent state trust fund.

HB 62 – Clean Fuel Special Group License Plate Amendments – Rep. Todd Kiser *(Effective May 5, 2008)* This bill changes the eligibility requirements for a clean fuel special group license plate from requiring a vehicle to maintain a clean special fuel tax certificate, to requiring that the vehicle meet standards established in rule by the Utah Department of Transportation and beginning on the effective date of that rule; provides that a person is exempt from the $5 license plate fee if the person: (1) was issued a clean fuel special group license plate; (2) is no longer eligible for clean fuel special group license plate under rules made by the Utah Department of Transportation; and (3) is required to replace the clean fuel special group license plate with a new license plate.

HB 77 Personal Property Tax Amendments – **Rep. John Dougall** *(Effective January 1, 2009)* This bill creates a new "expensed" depreciation schedule for certain short term property with an acquisition cost less than or equal to $1,000 and allows a person to elect to have eligible property taxed under this schedule; starting January 1, 2010, requires the commission to annually update the values in this schedule; prohibits a county from requiring a person to itemize the person's expensed personal property; amends the date by which a person is required to file a statement with the county assessor's office listing the person's real and personal property from within 30 days of the assessor's request to: (1) for a county of the first class, the later of May 15 or 60 days after the assessor's request; and (2) for all other counties, May 15; amends the formula for the calculation of the certified tax rate so that locally assessed personal property is based on prior year values; exempts personal property from property taxation if that personal property: (1) has an acquisition cost of $1,000 or less; (2) has reached a percent good of 15% or less; and (3) is in a personal property schedule with a residual value of 15% or less.

HB 79 Sunset Reauthorizations and Amendments – **Rep. David Clark** *(Effective May 5, 2008)* This bill reauthorizes the following acts that would otherwise sunset in 2008: (1) Title 19, Chapter 6, Part 4, Underground Storage Tank Act; and (2) Title 63, Chapter 38f, Part 4, Enterprise Zone Act.

HB 106 Clean Air and Efficient Vehicle Tax Incentives – **Rep. Rosalind McGee** *(Effective January 1, 2009)* This bill eliminates the clean special fuel tax certificate; reduces the tax credit available for compressed natural gas vehicles to the lesser of $2,500 or 35% of the vehicle's purchase price; provides a tax credit of $750 for a new vehicle other than a compressed natural gas vehicle, that meets air quality and fuel economy standards; eliminates a provision excluding hybrid electric-gasoline vehicles from the tax credit; imposes a fuel tax of 8 ½ cents per gallon equivalent on the purchase of compressed natural gas for vehicles.

HB 165 Sales and Use Tax Exemptions Relating to Aircraft – **Rep. Brad Dee** *(Effective July 1, 2008)* This bill modifies the sales tax exemption for parts and equipment installed in an aircraft operated by a common carrier to an exemption for parts and equipment sold by an aircraft manufacturer (NAICS 336411 or 336412) for installation in or repair or renovation of, an aircraft.

HB 172 City or Town Option Sales and Use Tax – **Rep. Brad Dee** *(Effective January 1, 2009)* This bill authorizes a city or town to impose a .20% city or town option sales tax if the city or town received additional revenues for the 12 consecutive months of fiscal year 2005-06 because the city or town would otherwise have received a distribution less than .75% of the taxable sales within that city or town; this additional tax may be imposed from January 1, 2009 through June 30, 2016.

HB 186 Property Tax – County Assessment and Collection Amendments – Rep. **Kay McIff** (*Effective January 1, 2009)* This bill provides that the county additional property tax levy is subject to the hearing and notice requirements of truth in taxation if the county was a contributing county (for purposes of the multi-county assessing and collecting levy) in the previous year.

HB 248 Amendments to Sales and Use Tax Exemptions for Certain Property Incorporated Into Real Property – **Rep. John Dougall** *(Effective July 1, 2008)* This bill re-enacts the sales and use tax exemption for tangible personal property incorporated into real property outside the state that was repealed effective July 1, 2004; provides that a person who would otherwise have been able to claim this exemption for the period it was not in effect (July 1, 2004 through June 30, 2008) may claim the exemption by filing a refund request.

HB 206 Tax Amendments – Rep. Wayne Harper (Effective January 1, 2009) This bill brings the Commission in compliance with the Streamlined Sales Tax Agreement, as follows:

Reinstates provisions of the original SST legislation that were repealed in 2006 SB 233, including:

- Direct mail
- Certified service provider relief from liability for relying upon a commission database
- Amnesty
- Monetary allowance for voluntary filers

Reinstates sourcing provisions with a significant change.

- While previously, the agreement required that all sales delivered to a purchaser be sourced to the destination, a December 2007 amendment to the agreement allows a state to elect to source all in-state sales based on origin, while all out-of-state sales remain based on destination. This election has been incorporated into the legislation.
- Since all out-of-state sales must be taxed at the rate of the property's destination, the legislation repeals provisions, in many areas of the code, that provided that non-nexus out-of-state sales would be taxed at a rate equal to the lowest common combined state and local sales tax rate (currently 5.9%).

Other changes include:

- Since a hearing aid is a prosthetic device and since prosthetic devices are exempt from sales tax, the hearing aid exemption has been repealed.
- The current dental prosthetic exemption is broadened to be in compliance with the agreement.
- "The amount of a trade-in" has been deleted from the exclusion from purchase price. This was incorrectly placed in an earlier version of the SST bill. The state allows a sales tax exemption for trade-ins.
- The sales tax exemption for manufacturer rebates on a new vehicle has been deleted since this has now been excluded from the purchase price.
- Sections have been added that allow a certified service provider relief from liability for relying on commission certified software.
- Sections have been added that allow a purchaser relief from liability if the purchaser's certified service provider relied on a commission database.

Adds many new definitions, including:

- Telecommunications. Most of the new definitions relate to telecommunications. These new telecommunications definitions have no impact on the taxation of telecommunications.
- Bundled transaction. This definition will not substantively change commission practice.

HB 251 Sales and Use Tax Revisions – **Rep. John Dougall** *(Retrospective to January 1, 2008)* This bill repeals incorrect dates relating to the taxation of food and food ingredients; clarifies that the sales and use tax exemption relating to sales of aircraft manufactured in the state applies to aircraft if title passes in Utah; clarifies that a county, city, or town without a transit district may impose a sales and use tax of up to .30% to fund a public transportation system unless within the county, city, or town a sales and use tax is also imposed under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit (in which case the tax may be imposed only up to .25%).

HB 259 Gold Star Family Special Group License Plate Amendments – **Rep. Curtis Oda** *(Effective May 5, 2008)* This bill permits any recipient of a gold star award issued by the United States Secretary of Defense to receive the Gold Star Family special group license plate; eliminates provisions addressing the design of the plate.

HB 304 Sales and Use Tax Revenues for Qualified Emergency Food Agencies – **Rep. Larry Wiley** *(Effective July 1, 2008)* This bill repeals the sales tax refund for qualified emergency food donations and replaces that refund with an appropriation.

HB 347 Motor Vehicle Business Regulation Amendments – Rep. Sylvia Andersen *(Effective July 1, 2008)* This bill provides that requirements for motor vehicle dealers apply to a person who sells off-highway motor vehicles or small trailers; requires a provider of a motor vehicle dealer orientation class to submit the class curriculum to the Motor Vehicle Enforcement Division for approval prior to teaching the class; requires a distributor who is either located in the state or has a branch office within the state to maintain a principal place of business; provides that a used motor vehicle dealer whose license has been suspended may liquidate any existing inventory for up to 90 days after the license was suspended by selling the inventory to: (1) a licensed auto auction; (2) another licensed motor vehicle dealer; or (3) after the used motor vehicle has been titled in the name of the dealer for at least 12 months, any person.

HB 348 Zion National Park Special Group License Plate – Rep. Bradley Last *(Effective October 1, 2008)* This bill creates a Zion National Park special group license plate through the Division of Parks and Recreation; requires applicants to make a $25 annual donation to the Division of Parks and Recreation for Zion National Park support programs.

HB 356 Taxation of Moist Snuff – Rep. Rebecca Lockhart *(Effective July 1, 2008)* This bill modifies the taxation of tobacco products as follows: (1) for tobacco products except moist snuff, the tax of 35% of the manufacturer's sales price remains in place; and (2) the tax on moist snuff shall be $.75 per ounce, imposed on the basis of the net weight of the moist snuff as listed by the manufacturer; if the net weight of moist snuff is in a quantity that is a fractional part of one ounce, the tax is imposed on a proportionate basis.

HB 365 Aviation Amendments – Rep. Wayne Harper *(Effective January 1, 2009)* This bill replaces the value-based uniform fees for aircraft with a $25 fee; amends the registration fee for aircraft to 0.4% of the average wholesale Aircraft Bluebook Price Digest market value; exempts aircraft without an airworthiness certificate from registration requirements; provides a $100 registration fee for: (1) aircraft not listed in the Aviation Bluebook Digest; (2) aircraft 50 years of age or older; (3) experimental aircraft; and (4) antique aircraft; requires the Tax Commission to register aircraft, issue a registration card, and collect aircraft registration and property fees.

HB 373 Uniform Fees on Vintage Motor Vehicles – Rep Wayne Harper *(Effective January 1, 2009)* This bill provides that vintage vehicles are subject to annual registration, but exempt from paying registration renewal fees; provides that vintage vehicles are subject to the $10 age-based uniform fee on an annual basis.

HB 359 Tax Changes – Rep. John Dougall *(Effective January 1, 2008 and January 1, 2009)* **Retrospective to January 1, 2008, this bill:**

· provides that, for purposes of corporate taxation, a unitary group includes a captive real estate investment trust;

· repeals provisions imposing an individual income tax on the basis of graduated rates and brackets;

· repeals provisions imposing a tax on estates and trusts on the basis of graduated rates and brackets and provides for a single 5% tax on estates and trusts;

· provides a nonrefundable credit for estates and trusts of 5% that is reduced by $.013 for each dollar by which the estate's or trust's taxable income exceeds $12,000;

· provides nonrefundable income tax credits for: a contribution to a medical savings account, capital gains transactions, certain amounts paid for insurance under a health benefit plan, and the purchase of solar units that generate electrical output furnished to a residence and that are purchased from a city or town in this state. **Effective January 1, 2009, this bill:**

· increases the state sales tax rate from 4.65% to 4.70%;

· enacts a sales and use tax exemption for sales of fuel to a railroad for use in a locomotive engine.

TAX-RELATED SENATE BILLS

SB 11 Utah Venture Capital Enhancement Act Amendments – Sen. Scott Jenkins *(Effective May , 2008)* This bill increases the aggregate outstanding venture capital contingent tax credits from $100,000,000 to $300,000,000.

SB 15 Driving Under the Influence Amendments – Sen. Carlene Walker *(Effective July 1, 2008)* This bill increases the DUI administrative impound fee from $230 to $330.

SB 29 Truth In Taxation Amendments – Sen. Wayne Niederhauser *(Effective July 1, 2008)* This bill

requires a school district to include a statement in its proposition submitted to its voters voting on the imposition or modification of a voted leeway indicating that a vote in favor of the voted leeway may increase revenue from this property tax without advertising the increase for the next five years; modifies the previous exemption from the truth-in-taxation advertisement and hearing requirements for a taxing entity that collected less than $15,000 in ad valorem tax revenues for the previous fiscal year to an exemption for an entity: (1) that collected less than $20,000 in ad valorem tax revenues for the previous fiscal year; and (2) sets a budget during the
current fiscal year of less than $20,000 of ad valorem tax revenues.

SB 47 Limited Purpose Local Government Entities Revisions – Sen. Dennis Stowell *(Effective May 5, 2008)* This bill re-codifies provisions related to special service districts, municipal building authorities, and conservation districts.

SB 48 Equalization of School Capital Outlay Funding – Sen. Dan Eastman *(Effective July 1, 2008)* This

bill requires a divided school district to impose a capital outlay levy of at least .0006 and provides for the distribution of those revenues to school districts located within the boundaries of the divided school district; requires each school district in a county of the first class to levy a capital outlay levy of at least .0006 and allocates the revenue generated from that levy to school districts located in that county; provides that the property tax
revenue generated by the capital outlay levy within a county of the first class may not be considered in establishing the school district's aggregate certified tax rate.

SB 76 State Parks and Recreation Amendments – Sen . Brent Goodfellow *(Effective May 5, 2008)* This

bill increases the number of days that a nonresident motorboat or sailboat may be in the state from no more than 14 days to no more than 60 days to be exempt from registration; removes the statutory registration fee for
off-highway vehicle safety and education program, and provides that the Board of Parks and Recreation shall set that fee.

SB 99 Amendments to Sales and Use Tax Exemption for Prosthetic Devices – Sen. Lyle Hillyard *(Effective July 1, 2008)* This bill modifies the criteria for the sales and use tax exemption for prosthetic devices to require that a prescription be required for the prosthetic device, or the device is purchased by a hospital or medical facility.

SB 124 Sales and Use Tax – Definitions of Permanently Attached to Real Property and Tangible Personal Property – Sen. Howard Stephenson *(Retrospective to January 1, 2008)* This bill amends the definitions of "permanently attached to real property" and "tangible personal property" to provide that neither of those terms includes a hot water heater, water softener system, or water filtration system, regardless of whether the attachment to real property is only through a line that supplies water, electricity, gas, telephone, or cable.

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