

2009 Fast Tax Sponsor



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Utah Taxpayers Association

# 2009 Fast Tax

Tax Summary—Easy Reference Guide



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1578 West 1700 South, Suite 201  
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## Introduction

This reference summarizes major Utah state and local taxes and is updated to include FY2007 actual revenues and FY2008 estimated revenues. These taxes comprise all major non-federal state revenue sources such as income, sales, and fuel taxes, and most major local revenue sources, including property, general sales, and specific sales taxes.

Several revenue sources are not included in this summary such as:

- ◆ Utility franchise taxes imposed on energy and cable services
- ◆ Energy user sales tax imposed on consumers of gas and electricity
- ◆ User-based fees for municipal services such as sewer, garbage, electricity, etc.
- ◆ Clerk and court fees
- ◆ License fees for over 70 skilled trades, professions, and businesses

The Utah Taxpayers Association would like to thank the staffs of the Utah State Tax Commission, Driver License Division, Division of Public Utilities, and the Department of Workforce Services for their cooperation in providing information contained in this reference.

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<b>Tax Type</b>	<b>UNEMPLOYMENT INSURANCE TAX</b>	
<b>Statute</b>	35A-4-101 to 35A-4-508	
<b>Subject</b>	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.	
<b>Measure</b>	(1993) First \$15,700 in wages; (1994) First \$16,200 in wages; (1995) First \$16,500 in wages; (1996) First \$17,200 in wages; (1997) First \$17,800 in wages; (1998) First \$18,500 in wages; (1999) First \$19,400 in wages; (2000) First \$20, 200 in wages; (2001) First \$21,400 in wages; (2002) First \$22,000 in wages; (2003) First \$22,500 in wages; (2004) First \$22,700 in wages; (2005) First \$23,000 in wages; (2006) First \$24,000 in wages; (2007) First \$25,400 in wages; (2008) First \$26,700 in wages.	
<b>Rate</b>	Beginning January 1, 2000 minimum rate 0.1% maximum rate 8.1%. Beginning January 1, 2005 minimum rate 0.3% maximum rate 9.3%. Average rate 0.97% (1993), 0.98% (1994), 0.91% (1995), 0.88% (1996), 0.74% (1997), 0.63% (1998), 0.63%(1999), 0.42% (2000), 0.46% (2001) 0.49% (2002), 0.63% (2003), 1.06% (2004), 1.30% (2005), 1.31% (2006), 1.20% (2007), 0.80% (2008)	
<b>Enacted</b>	1936	
<b>Disposition</b>	To Unemployment Compensation Fund.	
<b>Procedure</b>	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.	
<b>Exemptions</b>	Most agricultural labor, most domestic services, family employment, casual labor, employees of foreign governments, commissioned sales people (insurance, securities, real estate, etc.), clergy, newspaper delivery persons, certain metal mining lessees.	
<b>Agency</b>	Utah Department of Workforce Services	
<b>Yield</b>	2002-03	\$ 79,943,623
	2003-04	\$115,410,645
	2004-05	\$183,899,858
	2005-06	\$234,516,020
	2006-07	\$192,047,280
	2007-08	\$160,856,561

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<b>Tax Type</b>	<b>BEER TAX</b>
<b>Statute</b>	59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401
<b>Subject</b>	Brewer, wholesaler, and distributor.
<b>Measure</b>	Barrels of beer (One barrel contains 31 gallons).
<b>Rate</b>	\$12.80 per 31 gallon barrel of beer effective July 2003 \$11.00, July 1983 \$4.12, July 1981 \$3.10, July 1971 \$1.10, May 1945 \$0.80, March 1935 \$1.20, January 1934
<b>Enacted</b>	1934
<b>Disposition</b>	To General Fund.
<b>Procedure</b>	Dealers and wholesalers report and remit tax monthly to the Tax Commission on or before the last day of the following month. Annual licenses are \$400 for beer license, \$2,000 for restaurant liquor licenses, and \$2,750 for private club liquor license.
<b>Exemptions</b>	Beer sold to U.S. government and its agencies, or beer exported from the state.
<b>Agency</b>	Utah State Tax Commission. Licensing under jurisdiction of Alcoholic Beverage Control Department
<b>Yield</b>	2001-02 \$10,470,264 2002-03 \$10,356,639 2003-04 \$ 9,367,478 2004-05 \$ 8,918,275 2005-06 \$ 8,720,081 2006-07 \$ 8,587,477 2007-08 \$ 9,070,330

<b>TRANSIENT ROOM TAX</b>	<b>Tax Type</b>
59-12-301 to 302; 59-12-352 to 355	<b>Statute</b>
All motels, hotels, campgrounds and trailer courts.	<b>Subject</b>
Room and space rental charge.	<b>Measure</b>
Up to 4.25% as fixed by county ordinance, effective 10/1/06. Up to 1% fixed by municipal ordinance; Effective January 1, 1998 an additional 1/2% fixed by municipal ordinance; Effective January 1, 1998 for repayment of debt.	<b>Rate</b>
1965	<b>Enacted</b>
To counties or cities where adopted.	<b>Disposition</b>
Tax levied and collected in same manner as the Sales and Use Tax.	<b>Procedure</b>
Same as those for the Sales and Use Tax. Resale exemption does not apply.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2002-03 \$18,249,282 2003-04 \$18,283,216 2004-05 \$19,005,166 2005-06 \$21,384,168 2006-07 \$26,219,426 2007-08 \$30,373,854 Includes municipality transient room tax	<b>Yield</b>

Tax Type	TOURISM, REC. & CONVENTION FACILITY TAX	
Statute	59-12-601 to 59-12-603	
Subject	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.	
Measure	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals, deliveries, and room rental (including campgrounds and trailer courts).	
Rate	Up to 1% of the price of prepared food and beverages; Up to 1/2% of the rent paid for room or suite; up to 3% of the price paid for the short-term lease or rental with the additional county opinion of 4%. Motor vehicles also have a statewide 2 1/2 % Rental Tax.	
Enacted	1990 Tourism, recreation; July 1991 Restaurant Tax	
Disposition	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities	
Procedure	Tax levied and collected in the same manner as the sales and use tax.	
Exemptions	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement, or vehicles rented for the purpose of moving personal household goods.	
Agency	Utah State Tax Commission	
Yield	2002-03	\$33,774,470
	2003-04	\$34,037,735
	2004-05	\$36,255,996
	2005-06	\$45,401,207
	2006-07	\$44,337,297
	2007-08	\$48,002,666

WINE, LIQUOR & HEAVY BEER MARK UP				Tax Type	
32A-1-122				Statute	
Retail sales of wine, distilled liquor, heavy beer and flavored malt beverage sold by the Department of Alcoholic Beverage Control (DABC).				Subject	
On the "landed case cost" of the product, which is the sum of the cost of the product, plus the Department's incurred in-bound shipping costs, plus an administrative fee of \$0.42 per case.				Measure	
For spiritous liquor, wine and flavored malt beverage, 86% above the landed case cost				Rate	
For heavy beer, 64.5% above the landed case cost					
For sales made to military installations in Utah, 15% above the landed case cost					
For small brewers, wineries or distillers, the mark up is reduced.					
2007 Wine, spiritous liquor and heavy beer; 2008 Flavored malt beverage				Enacted	
10% of total gross revenues transferred to Uniform School Fund to support the school lunch program.				Disposition	
Revenues are also appropriated by the Legislature to pay for the operating costs of DABC.					
Remaining revenue (profit) is transferred to the General Fund.					
Tax is part of total purchase price when wine, spiritous liquor, heavy beer and flavored malt beverages are purchased from a State liquor store.				Procedure	
None				Exemptions	
Utah Department of Alcoholic Beverage Control				Agency	
		<u>10% Transfer</u>	<u>Profit</u>	<u>Total</u>	Yield
2002-03	\$15,799,205	\$33,169,219	\$48,968,424		
2003-04	\$16,803,534	\$37,126,766	\$53,930,300		
2004-05	\$18,123,110	\$38,067,036	\$56,190,146		
2005-06	\$20,585,747	\$47,352,726	\$67,938,473		
2006-07	\$23,033,398	\$53,181,640	\$76,215,038		
2007-08	\$25,644,895	\$59,048,672	\$84,693,567		

<b>Tax Type</b>	<b>CIGARETTE &amp; TOBACCO TAX</b>	
<b>Statute</b>	59-14-101 to 508	
<b>Subject</b>	Imposed on wholesalers, distributors, retailers, or importers of untaxed product.	
<b>Measure</b>	On cigarettes and other tobacco products sold, used, or stored in Utah.	
<b>Rate</b>	<ul style="list-style-type: none"> <li>• 69.5 cents per package of 20 cigarettes weighing &lt; 3 lbs per 1,000.</li> <li>• 86.875 cents per package of 25 cigarettes weighing &lt; 3 lbs per 1,000.</li> <li>• 35% of manufacturer's sale price on tobacco products.</li> <li>• 35 cent per package of 20 cigarettes equity assessment on non-participating manufacturer brands.</li> <li>• 4% discount on stamp purchases in excess of \$25.00.</li> <li>• 0.75 cent per ounce on moist snuff effective 7/1/2008</li> </ul>	
<b>Enacted</b>	1923 - Cigarettes; 1963 - Tobacco Products.	
<b>Disposition</b>	To the General Fund.	
<b>Procedure</b>	Retailers and dealers must secure for each separate place of business \$30.00 Tax Commission license which is valid for 3 years. Bond is required for stamping or imprinting. A renewal license is \$20. Wholesalers and distributors purchase stamp. Payment by affixing stamps within 72 hours after receipt of merchandise. Quarterly tax returns required of dealers liable for payment of tax on other tobacco products and a bond is required. License may be suspended or revoked for sales to underage youth.	
<b>Exemptions</b>	Export sales to licensed dealers in destination state.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-03            \$51,845,997 2003-04            \$61,684,763 2004-05            \$61,458,171 2005-06            \$60,320,088 2006-07            \$62,492,491 2007-08            \$62,264,155 Includes Tobacco Products Tax, Tobacco Prevention, and Cigarette License and Fees	

<b>Emergency Services Phone Charge—Local</b>	<b>Tax Type</b>
69-2-5 to 69-2-5.6	Statute
Imposed on users of telecommunications services.	Subject
On radio communications access lines, local exchange service switched access lines, and any other service, including VOIP, that allows the user to make and receive calls from the public switched telephone network.	Measure
\$0.61 imposed by county/city to fund 911	Rate
Local 911—1986	Enacted
To E-911 response centers	Disposition
Collected by telecommunications services providers. Filers must identify each specific jurisdiction where telecommunications services are provided. Returns are filed monthly, quarterly, or annually.	Procedure
None.	Exemptions
Utah State Tax Commission	Agency
2004-05            \$22,449,218 2005-06            \$25,434,065 2006-07            \$25,790,366 2007-08            \$27,465,670	Yield

<b>Tax Type</b>	<b>Municipal Telecommunications License Tax</b>	
<b>Statute</b>	10-1-401 to 10-1-410	
<b>Subject</b>	Gross receipts of telecommunications providers in the state of Utah.	
<b>Measure</b>	All of the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality.	
<b>Rate</b>	Effective July 1, 2007: 3.5%	
<b>Enacted</b>	2004	
<b>Disposition</b>	To the cities where adopted	
<b>Procedure</b>	Municipality enters into an interlocal agreement with the Utah Tax Commission where the commission collects the fee as it would the state sales and use tax. The commission transfers electronically the proceeds minus a collection fee back to the municipality.	
<b>Exemptions</b>	None	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2004-05            \$30,580,552 2005-06            \$39,959,327 2006-07            \$39,147,758 2007-08            \$45,397,628	*This tax was not collected prior to 2004.

<b>Environmental Assurance Fee</b>	<b>Tax Type</b>
19-6-410.5	Statute
Importers and refiners of petroleum products.	Subject
Gallons of petroleum products sold, used or received for sale or use in the state.	Measure
1/2 cent per gallon.	Rate
1/2 cent environmental surcharge enacted 1990, repealed 5/97; Environmental Assurance Fee of 1/4 cent effective 7/1/98, repealed 6/30/03 and increased to 1/2 cent effective 7/1/03.	Enacted
Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.	Disposition
Report and remit fee monthly to the Tax Commission on or before the last day of the following month.	Procedure
First sale in interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.	Exemptions
Utah State Tax Commission	Agency
2002-03            \$3,290,611 2003-04            \$6,056,756 2004-05            \$5,681,904 2005-06            \$6,904,367 2006-07            \$6,085,428 2007-08            \$5,505,557	Yield

<b>Tax Type</b>	<b>WASTE TIRE RECYCLING FEE</b>													
<b>Statute</b>	19-6-801- to 19-6-824													
<b>Subject</b>	Retail sales of new tires.													
<b>Measure</b>	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.													
<b>Rate</b>	\$1.00 per tire.													
<b>Enacted</b>	July 1, 1990													
<b>Disposition</b>	Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$75.00 per ton reimbursement as authorized by local county health departments.													
<b>Procedure</b>	Same as state sales tax.													
<b>Exemptions</b>	Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="0"> <tr> <td>2002-03</td> <td>\$2,353,306</td> </tr> <tr> <td>2003-04</td> <td>\$2,535,468</td> </tr> <tr> <td>2004-05</td> <td>\$2,848,607</td> </tr> <tr> <td>2005-06</td> <td>\$2,872,276</td> </tr> <tr> <td>2006-07</td> <td>\$2,946,974</td> </tr> <tr> <td>2007-08</td> <td>\$2,960,397</td> </tr> </table>		2002-03	\$2,353,306	2003-04	\$2,535,468	2004-05	\$2,848,607	2005-06	\$2,872,276	2006-07	\$2,946,974	2007-08	\$2,960,397
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2007-08	\$2,960,397													

<b>Tax Type</b>	<b>OIL &amp; GAS CONSERVATION FEE</b>													
<b>Statute</b>	40-6-14													
<b>Subject</b>	Oil and gas production.													
<b>Measure</b>	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.													
<b>Rate</b>	0.2% of the value at the well of the oil or gas produced and saved, sold or transported from the oil gas field where produced.													
<b>Enacted</b>	1955													
<b>Disposition</b>	To General Fund. Priority is given to paying the expenses of administration of the board and Division of Oil, Gas & Mining.													
<b>Procedure</b>	Quarterly fee payments remitted for the quarter January 1—March 31, on or before June 1; for the quarter April 1—June 30, on or before September 1; for the quarter July 1—September 30, on or before December 1; for the quarter October 1—December 31, on or before March 1 of the next year.													
<b>Exemptions</b>	The tax does not apply to federal and state interests, Indian interests, and oil or gas used in producing or drilling operations or for repressuring or recycling purposes.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="0"> <tr> <td>2002-03</td> <td>\$1,943,755</td> </tr> <tr> <td>2003-04</td> <td>\$2,696,250</td> </tr> <tr> <td>2004-05</td> <td>\$3,631,963</td> </tr> <tr> <td>2005-06</td> <td>\$5,560,449</td> </tr> <tr> <td>2006-07</td> <td>\$4,747,883</td> </tr> <tr> <td>2007-08</td> <td>\$5,408,934</td> </tr> </table>		2002-03	\$1,943,755	2003-04	\$2,696,250	2004-05	\$3,631,963	2005-06	\$5,560,449	2006-07	\$4,747,883	2007-08	\$5,408,934
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2007-08	\$5,408,934													



<b>Tax Type</b>	<b>OIL &amp; GAS SEVERANCE TAX</b>	
<b>Statute</b>	59-5-101 to 120	
<b>Subject</b>	Oil and gas producers.	
<b>Measure</b>	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	
<b>Rate</b>	<ul style="list-style-type: none"> <li>• <b>Oil:</b> 3% up to \$13 per barrel; 5% from \$13.01 per barrel</li> <li>• <b>Natural Gas:</b> 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above</li> <li>• <b>Natural Gas Liquid:</b> 4% of taxable value</li> </ul>	
<b>Enacted</b>	1955	
<b>Disposition</b>	To the General Fund. Revenues exceeding \$71 million are deposited in permanent state trust fund	
<b>Procedure</b>	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in current calendar year will be \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.	
<b>Exemptions</b>	Tax-exempt royalties paid to Federal, State and Indian lands deducted. Stripper wells (20 or less bbls./day or 60 mcf of gas/day) exempted. Wells spudded after January 1, 1990 exempt the first twelve months of production for wildcat wells. The first six months of production is exempt for development wells. There is a 20% tax credit for workover or recompletion on a well up to \$30,000 per well, beginning Jan. 1, 1995. Also, a 50% tax rate reduction on incremental production achieved from an enhanced recovery project.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-03	\$26,745,279
	2003-04	\$36,659,808
	2004-05	\$53,484,320
	2005-06	\$71,513,869
	2006-07	\$65,429,873
	2007-08	\$65,510,506

<b>INDIVIDUAL INCOME TAX</b>	<b>Tax Type</b>
59-10-101 to 59-10-1405	Statute
Net income of individuals, estates and trusts.	Subject
Taxable income as provided in state statutes. State tax based on federal adjusted gross income with specified adjustments.	Measure
Beginning Tax year 2008, 5% of federal AGI with adjustments.	Rate
1931	Enacted
To Uniform School Fund, distributed to local school districts.	Disposition
Calendar year returns are due April 15. Fiscal year returns are due 3 months and 15 days after close of income year. Information returns are due January 31. Payment with return. State withholding rates are based on Tax Commission tables. There is a 5% withholding rate on certain mineral production payments.	Procedure
Credit of 4.5% of federal personal exemptions and one of the following based on how federal income tax was filed:  -6% credit of federal standard deduction -6% of federal itemized deductions less state income tax deduction  Credit is phased out at 1.3 cents per dollar AGI above \$24,000 for married household, \$18,000 for head of household, and \$12,000 for single (2008).	Exemptions
Utah State Tax Commission	Agency
2002-03            \$1,575,386,384 2003-04            \$1,699,183,228 2004-05            \$1,933,290,318 2005-06            \$2,286,705,518 2006-07            \$2,570,620,615 2007-08            \$2,602,703,268	Yield
Note: figures include 40% of Mineral Production Tax withholding.	

<b>Tax Type</b>	<b>CORPORATE FRANCHISE TAX</b>													
<b>Statute</b>	59-7-101 to 805 & 59-1-401-403													
<b>Subject</b>	Income of corporation located, or doing business in Utah.													
<b>Measure</b>	Net taxable income. Corporations that commenced doing business in Utah prior to January 1973 prepay the tax based on prior year income. IRS Form 1120 line 28 is the statutory starting point in calculating Utah unadjusted income. Specific additions and subtractions required from that point. For apportionment purposes, corporations may elect either an evenly weighted three factor formula or a double weighted sales factor formula (must make five-year election to use double weighting).													
<b>Rate</b>	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00.  4.65% January 1983 4% January 1977 (federal, state, foreign taxes paid deduction eliminated) 6% January 1965 4% January 1955 3% May 1931													
<b>Enacted</b>	1931													
<b>Disposition</b>	To Uniform School Fund, distributed to local school districts.													
<b>Procedure</b>	Returns due April 15 or the 15th day of 4th month after close of income year. Corporations with estimated tax of \$3,000 or more required to make quarterly payments. Tax must be paid when the return is due.													
<b>Exemptions</b>	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code, a building authority, a farmers cooperative, and certain public agencies. Exempt organizations having unrelated business income under IRC 512 and homeowner associations having taxable income for federal purposes must file a return and pay tax on such income.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="0"> <tr><td>2002-03</td><td>\$152,529,058</td></tr> <tr><td>2003-04</td><td>\$155,364,657</td></tr> <tr><td>2004-05</td><td>\$214,231,039</td></tr> <tr><td>2005-06</td><td>\$380,266,619</td></tr> <tr><td>2006-07</td><td>\$427,963,409</td></tr> <tr><td>2007-08</td><td>\$418,316,512</td></tr> </table> <p>Includes 60% of Mineral Production Tax As of '04-'05 includes Gross Receipts Tax</p>		2002-03	\$152,529,058	2003-04	\$155,364,657	2004-05	\$214,231,039	2005-06	\$380,266,619	2006-07	\$427,963,409	2007-08	\$418,316,512
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<b>Tax Type</b>	<b>MINE SEVERANCE TAX</b>													
<b>Statute</b>	59-5-201 to 215													
<b>Subject</b>	Metalliferous mine production.													
<b>Measure</b>	Gross value of metalliferous ore or metals.													
<b>Rate</b>	2.6% of taxable value. Taxable value differs according to the type of mineral: 1) Beryllium: taxable value is 125% of the direct mining costs 2) All other materials: taxable value equals 30% of gross proceeds 3) Ore shipped or sold: taxable value equals 80% of gross proceeds													
<b>Enacted</b>	1937													
<b>Disposition</b>	To the General Fund. Revenues exceeding \$27.6 million are deposited into permanent state trust fund.													
<b>Procedure</b>	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.													
<b>Exemptions</b>	\$50,000 annual exemption.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="0"> <tr><td>2002-03</td><td>\$ 5,833,936</td></tr> <tr><td>2003-04</td><td>\$ 6,026,484</td></tr> <tr><td>2004-05</td><td>\$11,447,429</td></tr> <tr><td>2005-06</td><td>\$17,042,798</td></tr> <tr><td>2006-07</td><td>\$23,604,499</td></tr> <tr><td>2007-08</td><td>\$26,547,270</td></tr> </table>		2002-03	\$ 5,833,936	2003-04	\$ 6,026,484	2004-05	\$11,447,429	2005-06	\$17,042,798	2006-07	\$23,604,499	2007-08	\$26,547,270
2002-03	\$ 5,833,936													
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2005-06	\$17,042,798													
2006-07	\$23,604,499													
2007-08	\$26,547,270													

<b>Tax Type</b>	<b>SALES AND USE TAX</b>				
<b>Statute</b>	59-12-101 to 59-12-1705				
<b>Subject</b>	Retail sales of taxable goods and services.				
<b>Measure</b>	Retail sales of tangible personal property and taxable services.				
<b>Rate</b>	<p><b>State</b> - 4.65% except power &amp; fuel for residential use 2%, and food 1.75%.  <b>Local Option</b> - cities &amp; counties municipal districts up to 1%. County option - .25%; public transit - .3%, additional public transit - .25%, additional regionally significant transportation infrastructure - .25%, Municipal Highway Tax adoptable for municipalities w/o mass transit - .3%; local botanical, cultural, recreational &amp; zoological orgs (ZAP) - .1%. <b>Resort tax</b> - up to 1.1% for a city or town in which the transient room capacity is at least 66% of the permanent census pop. and an additional .5% for replacement of debt. <b>Rural County &amp; City Hospital Tax</b> - rural counties or cities up to 1% to fund county or city hospitals or nursing care facilities.</p>				
<b>Enacted</b>	Retail sales - 1933, Use - 1937, Local Option - 1959, Transit - 1974, Resort local option - 1983, Arts - 1993, County Option - 1997 Hospital - 1993				
<b>Disposition</b>	State General Fund. Local option is returned to local governments.				
<b>Procedure</b>	Licenses required for retailers and wholesalers. Taxes reported and remitted quarterly on or before the last day of the succeeding month. Businesses whose annual liability is \$50,000 or more are required to pay the liability on a monthly basis and may retain 1.31% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale/delivery. Local option tax adopts the state taxes by reference. Manufacturers and semiconductor producers must report exempt manufacturer's equipment purchases.				
<b>Exemptions</b>	Sales to government; charitable and religious; non-residential motor vehicles; shipments out-of-state by common carriers; pollution control devices; prescription drugs; farm machinery; medical oxygen and stoma supplies; motion pictures to exhibitors; video/audio tapes to broadcasters; currency, coinage, certain precious metals, materials incorporated into real property exemptions, certain aircraft parts and certain building materials used out of state.				
<b>Agency</b>	Utah State Tax Commission				
<b>Yield</b>		<u>FY 2005</u>	<u>FY2006</u>	<u>FY2007</u>	
	<u>FY2008</u>				
	State*	1,676,509,411	1,906,423,632	2,107,165,523	2,064,058,066
	Municipal	361,096,500	415,904,148	463,310,356	469,428,948
	Transit**	131,039,631	148,233,983	170,924,182	247,833,182
	County	89,475,269	102,809,849	114,633,291	116,813,830
	Resort	9,707,339	10,609,677	11,716,452	12,926,792
	Rural Hospital	5,060,736	6,443,531	7,874,753	8,758,427
	ZAP	19,916,601	26,242,424	31,881,204	31,520,286
	Highway (local option)	8,432,989	10,344,378	11,324,318	11,956,979
	* Portions of the state sales tax rate are earmarked for local highways, water projects, and the Centennial Highway Fund. (FY '08 equaled \$324,673,436)				
	** Includes revenues earmarked for roads (FY '07 was \$30,111,741)				

<b>IPA GROSS RECEIPTS TAX &amp; RADIOACTIVE WASTE FACILITY TAX</b>	<b>Tax Type</b>										
59-8-101 to 106, 59-8a-101 to 106, 59-24-101 to 109	<b>Statute</b>										
Certain electrical corporations which are not required to pay Utah corporate franchise or income taxes (Intermountain Power Agency), radioactive waste facilities (Energy Solutions).	<b>Subject</b>										
Gross income without deduction. Gross receipts less DEQ fees & other Federal & State taxes	<b>Measure</b>										
<table border="0"> <tr> <td><b>Annual Gross Receipts</b></td> <td><b>IPA Rate</b></td> </tr> <tr> <td>\$10 million or less</td> <td>None</td> </tr> <tr> <td>\$10 million to \$500 million</td> <td>0.625%</td> </tr> <tr> <td>\$500 million to \$1 billion</td> <td>0.9375%</td> </tr> <tr> <td>More than \$1 billion</td> <td>1.25%</td> </tr> </table> <p><b>Rates for Radioactive waste</b></p> <p>Containerized class A— 12%  Processed class A— 10%  Uncontainerized unprocessed class A — 5%  Alternate feed material — 10 cents per cubic foot  By-product material — 10 cents per cubic foot  Mixed waste — 5%</p>	<b>Annual Gross Receipts</b>	<b>IPA Rate</b>	\$10 million or less	None	\$10 million to \$500 million	0.625%	\$500 million to \$1 billion	0.9375%	More than \$1 billion	1.25%	<b>Rate</b>
<b>Annual Gross Receipts</b>	<b>IPA Rate</b>										
\$10 million or less	None										
\$10 million to \$500 million	0.625%										
\$500 million to \$1 billion	0.9375%										
More than \$1 billion	1.25%										
1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax, repealed 2006); revised 2001 (Radioactive Waste); 2003 (Radioactive Waste Facility Tax)	<b>Enacted</b>										
To Uniform School Fund, distributed to local school districts.	<b>Disposition</b>										
Returns due semiannually on or before the last day of July and January. Radioactive waste tax due quarterly.	<b>Procedure</b>										
IPA Gross Receipts Tax: Eleemosynary, religious, or charitable institutions, and corporations subject to Utah income or franchise taxes. Government contracts in place prior to April 30, 2001	<b>Exemptions</b>										
Utah State Tax Commission	<b>Agency</b>										
<table border="0"> <tr> <td>2001-02</td> <td>\$7,958,723</td> </tr> <tr> <td>2002-03</td> <td>\$8,092,684</td> </tr> <tr> <td>2003-04</td> <td>\$13,146,921</td> </tr> <tr> <td>2004-05</td> <td>\$15,341,792</td> </tr> </table>	2001-02	\$7,958,723	2002-03	\$8,092,684	2003-04	\$13,146,921	2004-05	\$15,341,792	<b>Yield</b>		
2001-02	\$7,958,723										
2002-03	\$8,092,684										
2003-04	\$13,146,921										
2004-05	\$15,341,792										
*03-04 was the first year Radioactive waste tax was reported. As of '05-'06 These taxes reported under Corporate Income Tax	<b>Page 9</b>										

<b>Tax Type</b>	<b>INHERITANCE TAX</b>	
<b>Statute</b>	59-11-101 to 115	
<b>Subject</b>	Transfer of property of decedent.	
<b>Measure</b>	Net value of estates transferred at death.	
<b>Rate</b>	The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.	
<b>Enacted</b>	1901	
<b>Disposition</b>	To General Fund.	
<b>Procedure</b>	Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).	
<b>Exemptions</b>	As determined by Federal Estate Tax Return, Form 706.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-03            \$32,977,784 2003-04            \$ 9,674,489 2004-05            \$ 2,951,780 2005-06            \$ 7,448,037 2006-07            \$ 497,617 2007-08            \$ 95,249	

<b>Tax Type</b>	<b>PUBLIC UTILITIES REGULATION FEE</b>	
<b>Statute</b>	54-5-1.5 to 4	
<b>Subject</b>	Public Utilities	
<b>Measure</b>	Gross operating revenue within Utah.	
<b>Rate</b>	Maximum rate: 0.3% of gross operating revenues for the preceding year. Minimum tax: \$50 Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for 2002-03 was 0.297% (For Coops 0.1485%) 2003-04 was 0.300% (For Coops 0.1500%) 2004-05 was 0.291% (For Coops 0.1455%) 2005-06 was 0.271% (For Coops 0.1355%) 2006-07 was 0.271% (For Coops 0.1395%) 2007-08 was 0.270% (For Coops 0.1350%)	
<b>Enacted</b>	1935	
<b>Disposition</b>	To the Public Service Commission.	
<b>Procedure</b>	Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.	
<b>Exemptions</b>	As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.	
<b>Agency</b>	Division of Public Utilities, Department of Commerce	
<b>Yield</b>	2002-03            \$6,839,600 2003-04            \$6,659,958 2004-05            \$7,157,051 2005-06            \$7,376,237 2006-07            \$8,165,088 2007-08            \$8,217,317	

<b>Tax Type</b>	<b>PROPERTY TAX</b>												
<b>Statute</b>	59-1-101 to 59-4-102												
<b>Subject</b>	Real and tangible personal property.												
<b>Measure</b>	Valuation is 100% of fair market value for centrally assessed, commercial and personal property, and 55% for primary residential. Farmland assessed at value for agricultural purposes; mining property assessed using discounted cash flow or capitalized net revenue, but not less than value of land, improvements and personal property. Age-based uniform fee for autos, OHVs, motorcycles, non-comm trailers, personal watercraft, boats <31 ft; 1.0% for motor homes; 1.5% heavy duty trucks, comm trailers, boats > 31 ft												
<b>Rate</b>	Set annually by the boards of the various taxing entities. Effective tax rate excl. fee in lieu. (2007) Market value: 0.760%, Taxable value: 1.083% Highest overall rate (2008): 0.016766 (tax area in San Juan County) Lowest overall rate (2008): 0.004655 (tax area in Rich County) In 2007 school districts received 56%, counties 18%, cities and towns 15% and special districts 12%.												
<b>Enacted</b>	1849												
<b>Disposition</b>	School districts, cities and towns, counties and special districts.												
<b>Procedure</b>	Tax Commission assesses transportation, telecommunication, utilities, railroads, mines and gas/oil production. County assessors assess all other property as of noon January 1, annually. Veteran, blind, indigent, and circuit breaker applicants have Sept. 1 filing. By August 17, local entities set tax rates. By July 22, valuation notices mailed to taxpayers (except centrally assessed which are mailed by May 1st). Taxpayers have until the later of Sept. 15 or 45 days after valuation notices are mailed to appeal assessments. Sixty days thereafter, Board of Equalization issues decision. By November 1, tax notices mailed. November 30 taxes due.												
<b>Exemptions</b>	Property of government, property of non-profit entities used exclusively for religious, charitable or education purposes. Freeport goods, livestock, machinery and equipment used for agricultural purposes. Disabled veterans or their widows based on the percentage of disability up to \$219,164 taxable value. Credit for homeowners or renters is based on income. "Circuit Breaker" and "Indigent Abatement" for poor is 50 percent of the tax due, to a maximum of \$816, for the blind \$11,500 of taxable value of real and tangible personal property is exempt. Intangible property and inventories.												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table border="0"> <tr> <td>2003</td> <td>\$ 1,686,765,323</td> </tr> <tr> <td>2004</td> <td>\$ 1,796,354,030</td> </tr> <tr> <td>2005</td> <td>\$ 1,888,716,549</td> </tr> <tr> <td>2006</td> <td>\$ 2,058,326,860</td> </tr> <tr> <td>2007</td> <td>\$ 2,237,691,058</td> </tr> <tr> <td>2008 est</td> <td>\$ 2,451,520,299</td> </tr> </table> <p>Includes automobile fee in lieu</p>	2003	\$ 1,686,765,323	2004	\$ 1,796,354,030	2005	\$ 1,888,716,549	2006	\$ 2,058,326,860	2007	\$ 2,237,691,058	2008 est	\$ 2,451,520,299
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2007	\$ 2,237,691,058												
2008 est	\$ 2,451,520,299												

<b>INSURANCE PREMIUM TAX</b>	<b>Tax Type</b>												
59-9-101 to 106, 31A-33-114, & 31A-3-304	<b>Statute</b>												
Insurance covering property or risks located in Utah.	<b>Subject</b>												
Total premiums less returned premiums, reinsurance premiums, and dividends paid.	<b>Measure</b>												
Workers Compensation- Between 1% and 8% determined by the Industrial Commission. <ul style="list-style-type: none"> <li>Title Insurance- .45%</li> <li>Property, casualty, life and others - 2.25%</li> <li>Motor Vehicle Insurance- .01%</li> <li>Variable life insurance—2.25% of the first \$100,000 premiums, .08% of premiums that exceed \$100,000</li> </ul>	<b>Rate</b>												
1896	<b>Enacted</b>												
General Fund except as specified: Firemen's Pension Fund receives 10% of life insurance tax and 50% on prem. tax received for fire or allied lines insurance. Workers Comp. 7.25% to Employers Reinsurance Fund, 1/4% to General Fund, & up to 0.50% to uninsured employers fund.	<b>Disposition</b>												
Reports and payments due on or before March 31. Insurance Premium Tax in lieu of corporation franchise tax. Installments required if prior year's tax is \$10,000 or more. Installments due on April 30, July 31, and October 31.	<b>Procedure</b>												
Credit for property taxes paid for general state purposes and examination fees paid in Utah. Credits for payments to Guaranty Fund Associations. Premiums received from Utah System of Higher Education except Workers Compensation annuity premiums. Health care insurance premiums on cost incurred basis. Ocean marine premiums.	<b>Exemptions</b>												
Utah State Tax Commission	<b>Agency</b>												
<table border="0"> <tr> <td>2002-03</td> <td>\$58,989,204</td> </tr> <tr> <td>2003-04</td> <td>\$62,424,496</td> </tr> <tr> <td>2004-05</td> <td>\$67,353,901</td> </tr> <tr> <td>2005-06</td> <td>\$71,417,541</td> </tr> <tr> <td>2006-07</td> <td>\$71,777,368</td> </tr> <tr> <td>2007-08</td> <td>\$77,202,044</td> </tr> </table>	2002-03	\$58,989,204	2003-04	\$62,424,496	2004-05	\$67,353,901	2005-06	\$71,417,541	2006-07	\$71,777,368	2007-08	\$77,202,044	<b>Yield</b>
2002-03	\$58,989,204												
2003-04	\$62,424,496												
2004-05	\$67,353,901												
2005-06	\$71,417,541												
2006-07	\$71,777,368												
2007-08	\$77,202,044												

Tax Type	<b>SELF-INSURERS TAX</b>	
Statute	34A-2-202 to 34A-2-203	
Subject	Self-insurers for Workers Compensation.	
Measure	Assessment based on a total calculated premium multiplied by an established premium assessment rate. The total calculated premium is based on the prospective loss cost for each class code and by an experience modification factor and safety factor.	
Rate	Between 1% and 8%, determined by the Industrial Commission.	
Enacted	1917	
Disposition	7.75% total rate of which 7.25% goes to Employee Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, up to .50% to Uninsured Employer Fund.	
Procedure	Returns due by March 31. Installments required if prior year's tax is \$10,000 or more. Installments due April 30, July 31, and October 31.	
Exemptions	None	
Agency	Utah State Tax Commission	
Yield	2002-03	\$36,796,334
	2003-04	\$39,518,345
	2004-05	\$47,175,376
	2005-06	\$43,440,929
	2006-07	\$46,324,108
	2007-08	\$49,168,715

<b>DRIVER'S LICENSE FEES</b>		Tax Type
53-3-105		Statute
Operators' and commercial drivers' licenses.		Subject
Each license issued and renewed.		Measure
<p><b>Operators License:</b> \$30 per orig. provisions ages 16 - 20; \$25 per orig. or renewal ages 21 - 64; \$20 per extension by mail ages 16-64; \$18 I.D. cards; \$13 per renewal ages 65 and over; \$9.50 motorcycles endorsement; \$7 taxicab endorsement and endorsement extension; \$18 duplicate license.</p> <p><b>Commercial Drivers License:</b> Original or renewal written test \$40, skills test \$60 and \$7 each CDL endorsement; retake written test \$20; retake skills test \$40.</p>		Rate
1933		Enacted
Net revenue (after allocation to other State agencies) to a restricted fund for the Driver License Division.		Disposition
Fees collected at time license is issued or renewed.		Procedure
None		Exemptions
Driver License Division of the Department of Public Safety		Agency
2002-03	\$ 9,105,581	Yield
2003-04	\$ 9,263,803	
2004-05	\$ 9,870,655	
2005-06	\$ 9,359,234	
2006-07	\$10,692,588	
2007-08	\$14,386,375	

<b>Tax Type</b>	<b>COMMERCIAL VEHICLE PROPORTIONAL FEES*</b>	
<b>Statute</b>	41-1a-301	
<b>Subject</b>	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.	
<b>Measure</b>	Based on registered weight and in-state miles as a percent of total miles traveled. Temporary permit available for up to 96 hrs within the state for non-Utah-based vehicles in lieu of pro-rated registration.	
<b>Rate</b>	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. <b>12,001 - 18,000:</b> \$150 equivalent tax; <b>18,001 - 34,000:</b> \$200 equivalent tax ; <b>34,001 - 48,000:</b> \$300 equivalent tax; <b>48,001 - 64,000:</b> \$450 equivalent tax; <b>64,001 and over:</b> \$600 equivalent tax (Upto 3 months, 30%; up to 6 months, 60%, up to 9 months, 90%; over 9 months, 100%. Temporary 96 hour permit \$20 per single unit; \$40 per combination unit)	
<b>Enacted</b>	1951	
<b>Disposition</b>	Utah Transportation Fund and Centennial Highway Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties through B & C road fund.	
<b>Procedure</b>	Temporary permits issued by Utah Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.	
<b>Exemptions</b>	Utah State and local government vehicles. Federal vehicles.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-03                 \$19,853,488 2003-04                 \$19,978,431 2004-05                 \$20,543,017 2005-06                 \$21,627,644 2006-07                 \$22,862,443 2007-08                 \$21,775,738	
Page 18	*This tax type also includes Registration & Highway User fees	

<b>Tax Type</b>	<b>AUTOMOBILE DRIVER EDUCATION FEE</b>	
<b>Statute</b>	41-1a-1204 to 1205	
<b>Subject</b>	Motor Vehicles	
<b>Measure</b>	Every motor vehicle registered.	
<b>Rate</b>	\$2.50 per year.	
<b>Enacted</b>	1957	
<b>Disposition</b>	Uniform School Fund - Driver Education Program.	
<b>Procedure</b>	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.	
<b>Exemptions</b>	All government vehicles. Motorcycles are exempt from the driver's education fee, but Section 53-3-905 dedicates \$5.00 of the motorcycles' registration fee to the motorcycle rider education.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-03                 \$4,310,448 2003-04                 \$4,416,044 2004-05                 \$4,545,996 2005-06                 \$4,735,406 2006-07                 \$4,885,570 2007-08                 \$5,029,084	
Page 13		

<b>Tax Type</b>	<b>MOTOR FUEL TAX</b>													
<b>Statute</b>	59-13-101 to 212 and 59-13-401 to 404													
<b>Subject</b>	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.													
<b>Measure</b>	Gallons of motor and aviation fuel sold or used in Utah.													
<b>Rate</b>	<ul style="list-style-type: none"> <li>Motor fuel (vehicles &amp; boats) - 24.5 cents per gallon</li> <li>Aviation fuel - 4 cents per gallon for Federally Certified cargo or scheduled operations</li> <li>Aviation fuel - 9 cents per gallon for all other operations effective 7/1/01</li> <li>2% evaporation allowance.</li> <li>Clean Motor Fuel - 4 cents per gallon</li> </ul>													
<b>Enacted</b>	1923													
<b>Disposition</b>	Motor Fuel tax: 70% to Utah Trans. Fund, 30% to cities & counties, lesser of .5% or \$1,050,000 to off-highway vehicle account. Boat Fuel Tax: parks & rec. to improve boating facilities. Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Depart. of Trans.													
<b>Procedure</b>	\$10,000 minimum, \$500,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. No bond is needed for distributors of aviation fuel with average tax liability of \$500 or less per month.													
<b>Exemptions</b>	Sales to U.S. Government and local government in the manner prescribed by the Tax Commission. Fuel manufactured from Utah bituminous sands, from Utah coal, oil shale, coal slate, rock asphalts, or solid hydrocarbons. Export sales. Refund provision for off-highway agricultural use.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="1"> <tr><td>2002-03</td><td>\$245,500,599</td></tr> <tr><td>2003-04</td><td>\$249,566,431</td></tr> <tr><td>2004-05</td><td>\$251,500,512</td></tr> <tr><td>2005-06</td><td>\$251,330,132</td></tr> <tr><td>2006-07</td><td>\$265,094,862</td></tr> <tr><td>2007-08</td><td>\$256,022,497</td></tr> </table>	2002-03	\$245,500,599	2003-04	\$249,566,431	2004-05	\$251,500,512	2005-06	\$251,330,132	2006-07	\$265,094,862	2007-08	\$256,022,497	Includes motor, aviation, boat, off-highway fuel, and clean fuel incentive surcharge.
2002-03	\$245,500,599													
2003-04	\$249,566,431													
2004-05	\$251,500,512													
2005-06	\$251,330,132													
2006-07	\$265,094,862													
2007-08	\$256,022,497													

<b>Tax Type</b>	<b>MOTOR VEHICLE REGISTRATION FEES</b>																														
<b>Statute</b>	41-1a-1206, 41-1a-201																														
<b>Subject</b>	Motor vehicles, trailers or semi-trailers for operation on a highway.																														
<b>Measure</b>	Graduated scales based on gross laden weight of motor vehicles used for transportation of passengers or property. Flat fee for motorcycle, private autos, trailers, manufacturers, transporters, dealers and wreckers.																														
<b>Rate</b>	<b>Private Motor Vehicle</b> - \$23.00 + \$1.00 insurance database; <b>Trailers</b> - \$11; <b>Commercial Trailer</b> - \$110 lifetime; <b>Small Commercial Trailers</b> - \$8.50; <b>Motorcycles</b> - \$24.50 + insurance database; <b>Farm Trucks</b> - \$33 plus \$9 for each 2,000 lbs over 14,000; <b>Vehicles over 12,000 lbs</b> - \$49.50 plus \$18.50 for each 2,000 lbs; <b>Dealers - (new &amp; used)</b> \$127; <b>(cycles)</b> \$51; <b>(body shops)</b> \$112; <b>Manufacturers, crushers, remanufacturers &amp; dismantlers</b> \$102; <b>Distributors</b> \$61; <b>Transporters</b> \$51; <b>Vintage Vehicles</b> \$21.25. <b>County Option Transportation Corridor Preservation Fee</b> - Up to \$10 per registration.																														
<b>Enacted</b>	1909																														
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocations to other State agencies) 70% to Utah Department of Transportation and Centennial Highway Fund, 30% to cities and counties.																														
<b>Procedure</b>	Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.																														
<b>Exemptions</b>	Vehicles owned by governmental units.																														
<b>Agency</b>	Utah State Tax Commission																														
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<b>Tax Type</b>	<b>MOTOR VEHICLE TITLE &amp; TRANSFER FEES</b>													
<b>Statute</b>	41-1a-501 et seq. & 41-1a-1210													
<b>Subject</b>	All motor vehicles and trailers.													
<b>Measure</b>	Each title issued, transfer of registration or duplicate.													
<b>Rate</b>	<ul style="list-style-type: none"> <li>• Certification of Title \$6.00</li> <li>• Duplicate Certificate of Title \$6.00</li> <li>• Duplicate Certificate of Registration \$4.00</li> <li>• Passenger &amp; Truck Lost Plate Replace \$5.00</li> <li>• Motorcycle &amp; Trailer Lost Plate Replace \$5.00</li> </ul>													
<b>Enacted</b>	1935													
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties.													
<b>Procedure</b>	Collected at time of application for title certificate, transfer, replacement or duplicate.													
<b>Exemptions</b>	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight.													
<b>Agency</b>	Utah State Tax Commission													
<b>Yield</b>	<table border="0"> <tr><td>2002-03</td><td>\$4,288,770</td></tr> <tr><td>2003-04</td><td>\$4,514,635</td></tr> <tr><td>2004-05</td><td>\$4,757,020</td></tr> <tr><td>2005-06</td><td>\$5,062,528</td></tr> <tr><td>2006-07</td><td>\$5,302,417</td></tr> <tr><td>2007-08</td><td>\$5,294,423</td></tr> </table>		2002-03	\$4,288,770	2003-04	\$4,514,635	2004-05	\$4,757,020	2005-06	\$5,062,528	2006-07	\$5,302,417	2007-08	\$5,294,423
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<b>Tax Type</b>	<b>SPECIAL FUEL TAX</b>													
<b>Statute</b>	59-13-101 to 103, 301 to 322, 501 to 502													
<b>Subject</b>	Imposed on suppliers or users of special fuel.													
<b>Measure</b>	Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels, primarily diesel.)													
<b>Rate</b>	<ul style="list-style-type: none"> <li>• 24.5 cents per gallon</li> <li>• 8.5 cents per equivalent gallon for CNG</li> <li>• 4 cents per gallon for clean special fuel</li> </ul>													
<b>Enacted</b>	1941													
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other agencies) 70% to Utah Department of Transportation, 30% to cities and counties.													
<b>Procedure</b>	\$10,000 min., \$500,000 max. supplier bond. Suppliers report and remit tax monthly on or before the last day of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license user permit annually. Tax due on removal of undyed diesel from a refinery or terminal rack, or upon import into the state. Licensed or permitted users reporting tax on use basis may receive credit for tax paid. Users with vehicles weighing 26,000 lbs. or less are not required to report tax on use basis unless they have bulk storage.													
<b>Exemptions</b>	Refunds to government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.													
<b>Agency</b>	Utah State Tax Commission													
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