

2003 Fast Tax Sponsor



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# 2003 Fast Tax

Tax Summary—Easy Reference Guide



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## Introduction

This reference summarizes major Utah state and local taxes and is updated to include fiscal year 2003. 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 telephone 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.

Note: All yield figures for 2002-03 are preliminary.

### **The 2003 Fast Tax Summary is sponsored by Parsons Behle & Latimer.**

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<b>Tax Type</b>	<b>UNEMPLOYMENT INSURANCE TAX</b>	
<b>Statue</b>	35-4-1 to 35-4-26	
<b>Subject</b>	Employers of one or more persons where wages paid during a calendar quarter amount to \$140 or more.	
<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.	
<b>Rate</b>	Beginning January 1, 2000 Minimum rate .1% maximum rate 8.1%. Average rate .97% (1993), .98% (1994), .91% (1995), .88% (1996), .74% (1997), .63% (1998), .63%(1993), .42% (2000), .46 (2001) .49% (estimated 2002)	
<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>	1997-98	\$84,185,932
	1998-99	\$77,217,637
	1999-00	\$77,746,737
	2000-01	\$64,107,318
	2001-02	\$65,970,970
	2002-03	\$64,871,526

## Index to Taxes

◆ <b>Alcoholic Beverage Taxes</b>	
Beer Tax . . . . .	4
Liquor Tax (School Lunch) . . . . .	5
◆ <b>Cigarette and Tobacco Tax</b> . . . . .	6
◆ <b>Environmental Taxes</b>	
Petroleum Products . . . . .	7
Waste Tire Recycling Fee . . . . .	8
◆ <b>Income Taxes</b>	
Individual Income Tax . . . . .	9
Corporation Franchise Tax . . . . .	10
IPA and Electrical Gross Receipts Tax . . . . .	11
◆ <b>Inheritance Tax</b> . . . . .	12
◆ <b>Insurance Taxes</b>	
Insurance Premium Tax . . . . .	13
Self-Insurers Tax . . . . .	14
◆ <b>Motor Vehicle Taxes</b>	
Automobile Driver Education Tax . . . . .	15
Motor Fuel Tax . . . . .	16
Special Fuel Tax . . . . .	17
Motor Vehicle Title/Transfer Fees . . . . .	18
Motor Vehicle Registration Fees . . . . .	19
Commercial Vehicle Proportional Registration Fees . . . . .	20
Driver's License Fee . . . . .	21
◆ <b>Property Tax</b> . . . . .	22
◆ <b>Public Utility Regulation Fee</b> . . . . .	23
◆ <b>Sales and Use Tax</b> . . . . .	24
◆ <b>Severance Taxes</b>	
Mine Severance Tax . . . . .	25
Oil and Gas Severance Tax . . . . .	26
Oil and Gas Conservation Fee . . . . .	27
◆ <b>Tourism, Recreation, Convention Facility Tax</b> . . . . .	28
◆ <b>Transient Room Tax</b> . . . . .	29
◆ <b>Unemployment Insurance Tax</b> . . . . .	30

<b>Tax Type</b>	<b>BEER TAX</b>	
<b>Statue</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.	
<b>Enacted</b>	1935	
<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 Alcoholic	
<b>Yield</b>	1997-98	\$9,446,854
	1998-99	\$9,827,752
	1999-00	\$10,023,004
	2000-01	\$10,320,329
	2001-02	\$10,470,264
	2002-03	\$10,356,639

<b>Tax Type</b>	<b>TRANSIENT ROOM TAX</b>	
<b>Statue</b>	59-12-301; 59-12-352; 59-12-353	
<b>Subject</b>	All motels, hotels, campgrounds and trailer courts.	
<b>Measure</b>	Room and space rental charge.	
<b>Rate</b>	Up to 3% as fixed by county ordinance, effective July 1, 1975. 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>Enacted</b>	1965	
<b>Disposition</b>	To counties or cities where adopted.	
<b>Procedure</b>	Tax levied and collected in same manner as the Sales and Use Tax.	
<b>Exemptions</b>	Same as those for the Sales and Use Tax.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$15,076,922
	1998-99	\$15,807,650
	1999-00	\$16,342,724
	2000-01	\$17,489,451
	2001-02	\$19,141,888
	2002-03	\$18,249,282

<b>Tax Type</b>	TOURISM, REC. & CONVENTION FACILITY TAX	
<b>Statue</b>	59-12-601 to 59-12-603	
<b>Subject</b>	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.	
<b>Measure</b>	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals and deliveries. Room and space rental.	
<b>Rate</b>	Up to 1% of the price of 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.	
<b>Enacted</b>	1990 Tourism, recreation, July 1991 Restaurant Tax	
<b>Disposition</b>	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities.	
<b>Procedure</b>	Tax levied and collected in the same manner as the sales and use tax.	
<b>Exemptions</b>	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.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$22,323,767
	1998-99	\$26,693,041
	1999-00	\$30,926,333
	2000-01	\$32,287,809
	2001-02	\$33,037,909
	2002-03	\$33,774,470

<b>Tax Type</b>	LIQUOR TAX (School Lunch)	
<b>Statue</b>	59-16-101 TO 102 & 53A-19-201	
<b>Subject</b>	Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage Control.	
<b>Measure</b>	On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.	
<b>Rate</b>	13% of retail purchase price.	
<b>Enacted</b>	1943	
<b>Disposition</b>	To Uniform School Fund to be apportioned to local boards of education for school lunches.	
<b>Procedure</b>	Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.	
<b>Exemptions</b>	None	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$11,736,478
	1998-99	\$12,778,019
	1999-00	\$13,916,403
	2000-01	\$14,696,313
	2001-02	\$15,606,412
	2002-03	\$15,799,205

<b>Tax Type</b>	<b>CIGARETTE &amp; TOBACCO TAX</b>	
<b>Statue</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 less than 3 lbs per 1,000.</li> <li>• 86.875 cents per package of 25 cigarettes weighing less than 3 lbs per 1,000.</li> <li>• 35% of manufacturer's sale price on tobacco products.</li> <li>• 4% discount on stamp purchases in excess of \$25.00.</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 or use cigarettes. 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>	1997-98	\$43,771,303
	1998-99	\$50,228,612
	1999-00	\$48,016,840
	2000-01	\$47,862,759
	2001-02	\$51,011,447
	2002-03	\$51,845,997

<b>Tax Type</b>	<b>OIL &amp; GAS CONSERVATION FEE</b>	
<b>Statue</b>	40-6-14	
<b>Subject</b>	Oil and gas production.	
<b>Measure</b>	Market value at the well.	
<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>	1997-98	\$1,181,671
	1998-99	\$1,049,293
	1999-00	\$1,204,200
	2000-01	\$2,748,318
	2001-02	\$1,710,219
	2002-03	\$1,943,755

<b>Tax Type</b>	<b>OIL &amp; GAS SEVERANCE TAX</b>	
<b>Statue</b>	59-5-101 to 119	
<b>Subject</b>	Oil and gas producers.	
<b>Measure</b>	Value at the well established by an arm's length contract.	
<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.	
<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>	\$50,000 annual exemption. 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 work over 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>	1997-98	\$13,988,964
	1998-99	\$7,942,551
	1999-00	\$17,312,540
	2000-01	\$39,357,798
	2001-02	\$18,893,082
	2002-03	\$26,745,279

<b>Tax Type</b>	<b>PETROLEUM PRODUCTS</b>	
<b>Statue</b>	19-6-410.5	
<b>Subject</b>	Importers and refiners of petroleum products.	
<b>Measure</b>	Gallons of petroleum products sold, used or received for sale or use in the state.	
<b>Rate</b>	1/2 cent per gallon.	
<b>Enacted</b>	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.	
<b>Disposition</b>	Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.	
<b>Procedure</b>	Report and remit fee monthly to the Tax Commission on or before the last day of the following month.	
<b>Exemptions</b>	First sale in the interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$3,904,119
	1998-99	\$3,182,249
	1999-00	\$3,331,628
	2000-01	\$2,846,713
	2001-02	\$3,257,672
	2002-03	\$3,290,611

<b>Tax Type</b>	<b>WASTE TIRE RECYCLING FEE</b>	
<b>Statue</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>	1997-98	\$1,103,012
	1998-99	\$1,201,200
	1999-00	\$1,791,601
	2000-01	\$1,858,815
	2001-02	\$2,299,734
	2002-03	\$2,353,306

<b>Tax Type</b>	<b>MINE SEVERANCE TAX</b>	
<b>Statue</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 equals 20% of gross proceeds 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.	
<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 exemptions.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$9,019,651
	1998-99	\$5,111,658
	1999-00	\$5,698,005
	2000-01	\$6,203,714
	2001-02	\$4,952,500
	2002-03	\$5,833,936



<b>Tax Type</b>	<b>SALES AND USE TAX</b>				
<b>Statue</b>	59-12-101 to 59-12-1503				
<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> - 4.75% except power &amp; fuel for residential use 2%. <b>Local Option</b> - cities &amp; counties municipal districts up to 1%. County option - 1/4%; public transit for mass transit - 1/4%, additional. public transit - 1/4%, Municipal Highway Tax adoptable for municipalities w/o mass transit - 1/4%; a fund for botanical, cultural, recreational &amp; zoological orgs (ZAP) - 1/10%. <b>Resort tax</b> - up to 1% for a city or town in which the transient room cap. is at least 66% of the permanent census pop. and an additional 1/2% 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				
<b>Disposition</b>	State General Fund. Local option is returned to local governments. Transit District funds returned to county. Resort tax returned to city. Arts, County Option, Municipal Highways, Public Transit and Rural Hospital tax funds returned to county or city as applicable.				
<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 1.5% of the state portion and 1% of 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. Local option tax adopts the state taxes by reference. Manufacturers, ski resorts and semi-conductor producers must report exempt manufacturer's equipment purchases. Sellers are required to report exempt sales of farm equipment, machinery, and supplies.				
<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 storm 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; resort tax does not apply for single items sold for \$2,500 or more, or wholesale sales.				
<b>Agency</b>	Utah State Tax Commission				
<b>Yield</b>		<u>FY 1999-2000</u>	<u>FY 2000-2001</u>	<u>FY 2001-2002</u>	<u>FY 2002-2003</u>
	State	\$1,369,637,021	\$1,431,419,465	\$1,441,318,271	\$1,443,974,180
	Municipal	301,728,683	314,336,985	317,978,847	325,159,963
	Transit	63,515,772	69,934,273	109,584,228	109,799,340
	County	74,014,757	77,306,326	78,993,477	81,075,363
	Resort	6,764,468	7,328,211	7,324,859	7,684,387
	Rural Hospital	1,503,135	4,084,883	3,950,749	3,848,322
	ZAP	15,606,955	16,273,984	16,916,716	16,947,739

<b>Tax Type</b>	<b>INDIVIDUAL INCOME TAXES</b>			<b>Tax Type</b>																													
<b>Statue</b>	59-10-101 to 59-10-604			<b>Statue</b>																													
<b>Subject</b>	Net income of individuals, estates and trusts.			<b>Subject</b>																													
<b>Measure</b>	Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments.			<b>Measure</b>																													
<b>Rate</b>	<table border="1"> <thead> <tr> <th><u>Income</u></th> <th><u>Joint &amp; head</u></th> <th><u>Individual &amp; Separate</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>first \$863</td> <td>2.30%</td> <td>2.30%</td> <td rowspan="7"><b>Income above \$8,626 is at the top rate of 7%</b></td> </tr> <tr> <td>next 863 (1,726)</td> <td>2.30%</td> <td>3.30%</td> </tr> <tr> <td>next 862 (2,588)</td> <td>3.30%</td> <td>4.20%</td> </tr> <tr> <td>next 862 (3,450)</td> <td>3.30%</td> <td>5.20%</td> </tr> <tr> <td>next 862 (4,313)</td> <td>4.20%</td> <td>6.00%</td> </tr> <tr> <td>next 863 (5,176)</td> <td>4.20%</td> <td>7.00%</td> </tr> <tr> <td>next 1,724 (6,900)</td> <td>5.20%</td> <td>7.00%</td> </tr> <tr> <td>next 1,725 (8,626)</td> <td>6.00%</td> <td>7.00%</td> <td></td> </tr> </tbody> </table>	<u>Income</u>	<u>Joint &amp; head</u>	<u>Individual &amp; Separate</u>		first \$863	2.30%	2.30%	<b>Income above \$8,626 is at the top rate of 7%</b>	next 863 (1,726)	2.30%	3.30%	next 862 (2,588)	3.30%	4.20%	next 862 (3,450)	3.30%	5.20%	next 862 (4,313)	4.20%	6.00%	next 863 (5,176)	4.20%	7.00%	next 1,724 (6,900)	5.20%	7.00%	next 1,725 (8,626)	6.00%	7.00%			
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<b>Enacted</b>	1931			<b>Enacted</b>																													
<b>Disposition</b>	To Uniform School Fund, distributed to local school districts.			<b>Disposition</b>																													
<b>Procedure</b>	Calendar year returns are due April 15. Fiscal year returns are 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.			<b>Procedure</b>																													
<b>Exemptions</b>	Personal exemptions equal 75% of federal. Itemized and standard deductions same as federal. Half of federal taxes paid can be claimed as a deduction.			<b>Exemptions</b>																													
<b>Agency</b>	Utah State Tax Commission			<b>Agency</b>																													
<b>Yield</b>				<b>Yield</b>																													
	1997-98	\$1,377,582,984																															
	1998-99	\$1,461,298,888																															
	1999-00	\$1,651,448,292																															
	2000-01	\$1,705,271,260																															
	2001-02	\$1,605,310,235																															
	2002-03	\$1,572,512,496																															

<b>Tax Type</b>	<b>CORPORATE FRANCHISE TAX</b>	
<b>Statue</b>	59-7-101 to 805 & 59-1-401-403	
<b>Subject</b>	Income of corporation located in, or doing business in Utah.	
<b>Measure</b>	Net taxable income. Corporation franchise tax is paid for doing business in Utah. Corporations that commenced doing business in Utah prior to January 1973 prepay the tax based on prior year income. Amounts claimed as depreciation, cost recovery, amortization, or depletion are the same as IRS Code. Federal 1120 line 28 is statutory starting point Utah unadjusted income. Specific additions and subtractions required from that point.	
<b>Rate</b>	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00.	
<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 filed. Effective July 1, 1993, is a 5% withholding rate on certain mineral production payments. Delinquent or late payment returns are assessed \$20 or 10% of tax due, whichever is greater. If the return is filed late and remains unpaid for 90 days or more after the due date an additional \$20 or 10% will be assessed.	
<b>Exemptions</b>	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code and insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code. 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>	1997-98	\$189,000,097
	1998-99	\$180,141,336
	1999-00	\$173,798,838
	2000-01	\$162,754,366
	2001-02	\$110,988,583
	2002-03	\$148,218,226

<b>Tax Type</b>	<b>PUBLIC UTILITIES REGULATION FEE</b>	
<b>Statue</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 1994-95 was .265%                      1999-00 was .300% 1995-96 was .267%                      2000-01 was .300% 1996-97 was .300%                      2001-02 was .292% (For Coops .146%) 1997-98 was .300%                      2002-03 was .297% (For Coops .1485%) 1998-99 was .300%	
<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>	1997-98	\$5,442,500
	1998-99	\$5,589,800
	1999-00	\$5,887,700
	2000-01	\$6,069,100
	2001-02	\$6,148,237
	2002-03	\$6,839,600

<b>Tax Type</b>	<b>PROPERTY TAX</b>	
<b>Statue</b>	59-1-101 to 59-4-102	
<b>Subject</b>	Real and tangible property.	
<b>Measure</b>	Valuation for tax purposes 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 method or capitalized net revenue method, but not less than value of land, improvements and personal property.	
<b>Rate</b>	Set annually by the boards of the various taxing entities. Statewide average tax rate was .010220 Highest overall rate .019021 (tax area in Duchesne County) Lowest overall rate .006162 (tax area in Wayne County) In 2002 school districts received 54%, counties 19%, cities and towns 16% and special districts 11%.	
<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 \$82,500 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 \$616, for the blind \$11,500 of taxable value of real and tangible personal property is exempt.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997	\$1,206,465,724
	1998	\$1,221,444,754
	1999	\$1,351,779,486
	2000	\$1,437,371,093
	2001	\$1,541,928,607
	2002	\$1,608,884,900

<b>IPA &amp; ELECTRICAL CORP. GROSS RECEIPTS TAX</b>			<b>Tax Type</b>
59-8-101 to 106			<b>Statue</b>
Corporations which are not required to pay Utah corporate franchise or income taxes (IPA) or which provide electric power.			<b>Subject</b>
Gross income without deduction.			<b>Measure</b>
<b>Annual Gross Receipts</b>	<b>IPA Rate</b>	<b>Electrical Rate</b>	<b>Rate</b>
\$10 million or less	None	None	
\$10 million to \$500 million	0.8613%	0.2363%	
\$500 million to \$1 billion	1.3214%	0.3544%	
More than \$1 billion	1.7520%	0.4725%	
1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts 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.			<b>Procedure</b>
IPA Gross Receipts Tax: Eleemosynary, religious, or charitable institutions, and corporations subject to Utah income or franchise taxes. Electrical Gross Receipts Tax: Independent energy producers or electricity that is generated on or distributed by the producer solely for the producer's own use, the use of the producer's tenants, or for the use of members of an association of unit owners and not for sale to the public.			<b>Exemptions</b>
Utah State Tax Commission			<b>Agency</b>
1997-98	\$7,185,633		<b>Yield</b>
1998-99	\$7,925,788		
1999-00	\$7,340,350		
2000-01	\$8,340,437		
2001-02	\$7,958,723		
2002-03	\$8,092,684		

<b>Tax Type</b>	<b>INHERITANCE TAX</b>	
<b>Statue</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>	1997-98	\$25,417,407
	1998-99	\$8,237,962
	1999-00	\$64,559,037
	2000-01	\$30,017,185
	2001-02	\$9,424,067
	2002-03	\$32,977,784

<b>Tax Type</b>	<b>DRIVER'S LICENSE FEES</b>	
<b>Statue</b>	53-3-105	
<b>Subject</b>	Operators' and commercial drivers' licenses.	
<b>Measure</b>	Each license issued and renewed.	
<b>Rate</b>	<p><b>Operators License:</b> \$25 per orig. provisions ages 16 - 20; \$20 per orig. or renewal ages 21 - 64; \$15 per extension by mail ages 16-64; \$8 per extension; \$6 per renewal ages 65 and over; \$7.50 motorcycles endorsement; \$5 taxicab endorsement and endorsement extension; \$13 duplicate license.</p> <p><b>Commercial Drivers License:</b> Original or renewal written test \$35, skills test \$55 and \$5 each CDL endorsement.</p>	
<b>Enacted</b>	1933	
<b>Disposition</b>	Net revenue (after allocation to other State agencies) to a restricted fund for the Driver License Division.	
<b>Procedure</b>	Fees collected at time license is issued or renewed.	
<b>Exemptions</b>	None	
<b>Agency</b>	Driver License Division of the Department of Public Safety	
<b>Yield</b>	1997-98	\$5,503,994
	1998-99	\$6,546,050
	1999-00	\$9,130,612
	2000-01	\$8,311,035
	2001-02	\$9,132,000
	2002-03	\$9,105,581

<b>Tax Type</b>	COMMERCIAL VEHICLE PROPORTIONAL FEES*	
<b>Statue</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>12,000 - 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 (Up to 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) 75% to Utah Department of Transportation, 25% 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>	1997-98	\$16,296,729
	1998-99	\$17,856,852
	1999-00	\$20,283,200
	2000-01	\$19,101,777
	2001-02	\$19,481,205
	2002-03	\$19,853,488
*The tax type also includes Registration & Highway User fees		

<b>INSURANCE PREMIUM TAX</b>	<b>Tax Type</b>
59-9-101 to 106, & 31A-33-114	<b>Statue</b>
Insurance covering property or risks located in Utah.	<b>Subject</b>
Total premium 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>• Special assessment up to 2% during 2002-2004</li> <li>• Title Insurance- .45%</li> <li>• Property, casualty, life and others - 2.25%</li> <li>• Motor Vehicle Insurance- .01%</li> <li>• Captive insurers tiered rate, minimum \$5,000</li> </ul>	<b>Rate</b>
1896	<b>Enacted</b>
General Fund except as specified: Firemen's Pension Fund receives 10% of life insur. tax and 50% on prem. tax received for fire or allied lines insur. Workers Comp. 9.75% total rate—9.25% to Employers Reinsurance Fund, 1/4% to General Fund, & 1/4% 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>
1997-98	\$44,565,985
1998-99	\$47,722,320
1999-00	\$52,157,476
2000-01	\$45,997,165
2001-02	\$56,616,408
2002-03	\$58,989,204
	<b>Yield</b>

<b>Tax Type</b>	<b>SELF-INSURERS TAX</b>	
<b>Statue</b>	34A-2-202	
<b>Subject</b>	Self-insurers for Workers Compensation.	
<b>Measure</b>	Assessment based on a total calculated premium multiplied by an established premium assessment rate. The total calculated premium is based on the perspective loss cost for each class code and by an experience modification factor and safety factor.	
<b>Rate</b>	Between 1% and 8%, determined by the Industrial Commission. Special assessment of up to 2% for 2002-2004.	
<b>Enacted</b>	1917	
<b>Disposition</b>	8% total rate of which 7.25% goes to Employee Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, 1/2% to Uninsured Employer Fund.	
<b>Procedure</b>	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.	
<b>Exemptions</b>	None	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$30,013,828
	1998-99	\$22,008,901
	1999-00	\$28,084,138
	2000-01	\$23,612,774
	2001-02	\$26,631,776
	2002-03	\$36,796,334

<b>Tax Type</b>	<b>MOTOR VEHICLE REGISTRATION FEES</b>	
<b>Statue</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> - \$21 + \$1.00 insurance database; <b>Trailers</b> - \$11; <b>Commercial Trailer</b> - \$110 lifetime; <b>Small Commercial Trailers</b> - \$8.50; <b>Motorcycles</b> - \$22.50 + 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> \$125; <b>(cycles)</b> \$50; <b>(body shops)</b> \$110; <b>Manufacturers, crushers, remanufacturers &amp; dismantlers</b> \$100; <b>Distributors</b> \$60; <b>Transporters</b> \$50; <b>Vintage Vehicles</b> \$20.	
<b>Enacted</b>	1909	
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocations to other State agencies) 75% to Utah Department of Transportation and Centennial Highway Fund, 25% 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	
<b>Yield</b>	1997-98	\$27,761,642
	1998-99	\$24,885,974
	1999-00	\$25,848,208
	2000-01	\$25,935,355
	2001-02	\$27,378,255
	2002-03	\$28,358,991

<b>Tax Type</b>	<b>MOTOR VEHICLE TITLE &amp; TRANSFER FEES</b>													
<b>Statue</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 6.00</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) 75% to Utah Department of Transportation, 25% 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>1997-98</td> <td>\$4,019,157</td> </tr> <tr> <td>1998-99</td> <td>\$4,122,928</td> </tr> <tr> <td>1999-00</td> <td>\$4,173,401</td> </tr> <tr> <td>2000-01</td> <td>\$4,093,427</td> </tr> <tr> <td>2001-02</td> <td>\$4,166,363</td> </tr> <tr> <td>2002-03</td> <td>\$4,288,770</td> </tr> </table>		1997-98	\$4,019,157	1998-99	\$4,122,928	1999-00	\$4,173,401	2000-01	\$4,093,427	2001-02	\$4,166,363	2002-03	\$4,288,770
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2002-03	\$4,288,770													

<b>Tax Type</b>	<b>AUTOMOBILE DRIVER EDUCATION</b>													
<b>Statue</b>	41-1a-1204-1205													
<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 statute 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>	<table border="0"> <tr> <td>1997-98</td> <td>\$3,762,169</td> </tr> <tr> <td>1998-99</td> <td>\$3,876,169</td> </tr> <tr> <td>1999-00</td> <td>\$4,004,915</td> </tr> <tr> <td>2000-01</td> <td>\$4,045,222</td> </tr> <tr> <td>2001-02</td> <td>\$4,188,489</td> </tr> <tr> <td>2002-03</td> <td>\$4,310,448</td> </tr> </table>		1997-98	\$3,762,169	1998-99	\$3,876,169	1999-00	\$4,004,915	2000-01	\$4,045,222	2001-02	\$4,188,489	2002-03	\$4,310,448
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2002-03	\$4,310,448													

<b>Tax Type</b>	<b>MOTOR FUEL TAX</b>	
<b>Statue</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: 75% to Utah Trans. Fund, 25% 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>	Initial \$30 license fee. Bond in an amount twice the estimated monthly tax. \$35,000 minimum, \$100,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. Aviation fuel distributors bond range is \$2,000 to \$100,000. No bond is needed for distributors with average tax liability of \$500 or less per month.	
<b>Exemptions</b>	Sales to U.S. Government and local government when in more than 750 gallon quantities and collective purchases in the manner prescribed by the Tax Commission. Fuel manufactured from bituminous sands, from Utah coal, coal slate, rock asphalts, or solid hydrocarbons. Export sales. Refund provision for off-highway agricultural use and government sales under 750 gallons.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	1997-98	\$217,681,820
	1998-99	\$225,194,084
	1999-00	\$237,573,990
	2000-01	\$229,410,348
	2001-02	\$237,924,717
	2002-03	\$236,639,144

<b>Tax Type</b>	<b>SPECIAL FUEL TAX</b>	
<b>Statue</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>• Propane, compressed natural gas, electricity and other clean fuels that power vehicles require a special clean fuel certificate which must be purchased annually for each vehicle. Annual fee of \$82 for vehicles under 26,000 lbs. gw and \$126 for vehicles 26,000 lbs or more.</li> </ul>	
<b>Enacted</b>	1941	
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other agencies) 75% to Utah Department of Transportation, 25% to cities and counties.	
<b>Procedure</b>	Initial \$30 license fee. Bond in an account twice the estimated monthly tax. \$35,000 min., \$100,000 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	
<b>Yield</b>	1997-98	\$72,403,969
	1998-99	\$73,196,220
	1999-00	\$76,589,776
	2000-01	\$80,849,044
	2001-02	\$84,406,321
	2002-03	\$84,519,975