

# 2001 FAST TAX

## UTAH TAX SUMMARY



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## INTRODUCTION

This summary outline of the Utah state and local government tax system as of the close of the 2001 Session of the Utah Legislature is designed as a ready reference for present and prospective Utah taxpayers who wish to know where additional detail is available.

This is not intended to be a definitive guide to *all* revenues of state and local government. Many fees are not listed, although they might be considered taxes by those who pay them.

Among the more important revenue producers not analyzed here is Utah's liquor monopoly, which is expected to yield more than \$23 million in profits this year. Others include the state fish and game licenses, special agricultural fees, car and bus taxes, land grant revenues, motor vehicle safety inspection fees, brine shrimp royalties, right-of-way fees, clerk and court fees, and state license fees for over 70 skilled trades, professions, and businesses.

Also not included are various local charges for business licenses, water, sewer, garbage, electricity, cemetery, recreation, animal control, and many more. The most significant local taxes not included are the Utility Franchise Tax imposed on telephone and cable services, the Energy User Sales Tax imposed on gas and electricity users, and new storm drainage fees imposed by some cities.

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

Note: All yield figures for 2000-2001 are preliminary.

	<b>TAX</b>
	<b>STATUTE</b>
	<b>SUBJECT</b>
	<b>MEASURE</b>
	<b>RATE</b>
	<b>ENACTED</b>
	<b>DISPOSITION</b>
	<b>PROCEDURE</b>
	<b>EXEMPTIONS</b>
	<b>AGENCY</b>
	<b>YIELD</b>

59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401

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Brewer, wholesaler, and distributor

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Barrels of beer. (One barrel contains 31 gallons.)

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\$11.00 per 31 gallon barrel of beer.

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1935

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To General Fund.

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Dealers and wholesalers report and remit tax monthly to the Tax Commission on or before the last day of the following month. Licenses are \$400 for beer license, \$600 for restaurant liquor license, and \$1,750 for private club liquor license.

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Beer sold to U.S. government and its agencies, or beer exported from the state.

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Utah State Tax Commission. Licensing under jurisdiction  
Alcoholic Beverage Control Dept.

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\$ 9,460,373 (1996-97)  
\$ 9,446,854 (1997-98)  
\$ 9,827,752 (1998-99)  
\$10,023,004 (1999-00)  
\$10,320,329 (2000-01)

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59-16-101 to 102 & 53A-19-201

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Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage Control.

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On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.

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13% of retail purchase price.

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1943

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To Uniform School Fund to be portioned to local boards of education for school lunches.

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Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.

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None.

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Utah State Tax Commission.

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\$10,941,801 (1996-97)  
\$11,736,478 (1997-98)  
\$12,778,019 (1998-99)  
\$12,761,929 (1999-00)  
\$13,624,531 (2000-01)

559-14-101 to 508

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Imposed on wholesalers, distributors or retailers.

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On cigarettes and other tobacco products sold, used, or stored in Utah

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- 51.5 cents per package of 20 cigarettes weighing less than 3 lbs. per 1,000.
  - 64.37 cents per package of 25 cigarettes weighing less than 3 lbs. per 1,000
  - 35% of manufacturer's sale price on tobacco products.
  - 4% discount on stamp purchases in excess of \$25.00.
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1923 - Cigarettes; 1963 - Tobacco Products

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To General Fund.

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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 cigarette stamping machines for payment of tax on 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.

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Export sales to licensed dealers in destination state

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Utah State Tax Commission.

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\$31,722,599 (1996-97)  
\$43,771,303 (1997-98)  
\$46,201,563 (1998-99)  
\$48,016,840 (1999-00)  
\$47,613,615 (2000-01)

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19-6-410.5

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Importers and refiners of petroleum products.

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Gallons of petroleum products sold, used or received for sale or use in the state.

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1/4 cent per gallon.

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1/2¢ Environmental Surcharge enacted 1990, Repealed May 1997.  
Environmental Assurance Fee of 1/4¢ effective July 1, 1998.

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Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.

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Report and remit fee monthly to the Tax Commission on or before the last day of the following month.

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First sale in interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.

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Utah State Tax Commission.

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\$7,032,025 (1996-97)  
\$3,904,119 (1997-98)  
\$3,182,249 (1998-99)  
\$3,331,628 (1999-00)  
\$2,846,713 (2000-01)

Revenues after 1998-99 fiscal year will have the 1/4¢ Environmental Assurance fee. Previous revenues had 1/2¢ environmental surcharge.

26-32a-101 to 26-32a-113 and 63-55-226

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Retail sales of new tires

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Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.

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\$1.00 per tire.

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July 1, 1990.

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Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$75.00 per ton reimbursement as authorized by local county health departments.

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Same as state sales tax.

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Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.

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Utah State Tax Commission.

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\$1,198,540 (1996-97)  
\$1,103,012 (1997-98)  
\$1,201,200 (1998-99)  
\$1,791,601 (1999-00)  
\$1,858,815 (2000-01)



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59-10-101 to 59-10-604

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Net income of individuals, estates, and trusts.

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Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments.

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	<u>INCOME</u>	<u>JOINT &amp; HEAD</u>	<u>INDIVIDUAL &amp; SEPARATE</u>
First	\$863	2.3%	2.3%
Next	863	2.3%	3.3%
Next	863	3.3%	4.2%
Next	863	3.3%	5.2%
Next	863	4.2%	6.00%
Next	863	4.2%	7.00%
Next	1,724	5.2%	7.00%
Next	1,725	6.00%	7.00%
Any Additional		7.00%	7.00%

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1931

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To Uniform School Fund, distributed to local school districts.

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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.

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Personal Exemptions equal 75% of Federal. Itemized and standard deductions same as Federal. Half of federal taxes paid can be claimed.

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Utah State Tax Commission.

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\$1,237,331,651 (1996-97)  
 \$1,377,582,984 (1997-98)  
 \$1,461,298,888 (1998-99)  
 \$1,651,448,292 (1999-00)  
 \$1,705,271,260 (2000-01)

59-7-101 to 805 & 59-1-401-403

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Income of corporation located in, or doing business in Utah.

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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.

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5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00

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1931

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To Uniform School Fund, distributed to local school districts.

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Returns due April 15 or 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, 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.

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Organizations meeting requirements of Section 501, 521, 528, Sub chapter T 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.

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Utah State Tax Commission.

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\$182,917,170 (1996-97)  
\$189,000,097 (1997-98)  
\$180,141,336 (1998-99)  
\$183,096,719 (1999-00)  
\$182,205,680 (2000-01)

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59-8-101 to 106 & 59-8a-101 to 106

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Corporations which are not required to pay Utah corporate franchise or income taxes (IPA) or which provide electric power.

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Gross income without deduction.

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<u>Annual Gross Receipts</u>	<u>IPA Rate of Tax</u>	<u>Electrical Rate of Tax</u>
\$10 million or less	None	None
\$10 million to \$1/2 billion	0.8613%	0.2363%
\$1/2 billion to \$1 billion	1.3214%	0.3544%
More than \$1 billion	1.7520%	0.4725%

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1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax)

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To Uniform School Fund, distributed to local school districts.

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Returns due semiannually on or before the last day of July and January.

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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.

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Utah State Tax Commission.

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\$9,073,378 (1996-97)  
\$7,185,633 (1997-98)  
\$7,925,788 (1998-99)  
\$7,340,350 (1999-00)  
\$8,340,437 (2000-01)

59-11-101 to 115

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Transfer of property of decedent.

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Net value of estates transferred at death.

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The state death tax credit allowed by the Internal Revenue Service,  
Estate Tax Return Form 706.

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1901

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General Fund.

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Valuation date same as IRS. Within 9 months, executor shall file  
report and remit the tax (the date the federal tax must be filed).

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As determined by Federal Estate Tax Return, Form 706.

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Utah State Tax Commission.

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\$10,281,951 (1996-97)  
\$25,417,407 (1997-98)  
\$8,237,962 (1998-99)  
\$64,883,453 (1999-00)  
\$30,018,313 (2000-01)

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59-9-101 to 106, & 31A-33-114

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Insurance covering property or risks located in Utah.

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Total premiums less returned premiums, reinsurance premiums, and dividends paid.

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- Workers Compensation - Between 1 and 8%, determined by the Industrial Commission.
  - Special assessment up to 2% during 1998-2000.
  - Title Insurance - .45%
  - Others - 2.25%
  - Motor Vehicle Insurance - .01%
- 

1896

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General Fund except as specified below: Firemen's Pension Fund receives 10% of tax on life insurance and 50% of tax on premiums received for fire or allied lines insurance. Workers Compensation 10% total rate, of 9.25% to Employers Reinsurance Fund, 1/4% to General Fund, and 1/2% to uninsured employers fund.

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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.

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Credits for property taxes paid for general State purposes and examination fees paid in Utah. Credits for payments to Guarantee 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.

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Utah State Tax Commission.

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\$43,110,515 (1996-97)  
\$44,565,985 (1997-98)  
\$47,722,320 (1998-99)  
\$52,271,247 (1999-00)  
\$49,402,901 (2000-01)

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 34A-2-202
 

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 Self-insurers for Workers Compensation.
 

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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.

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Between 1% and 8%, determined by the Industrial Commission.  
Special assessment of up to 2% for 1998-2000.

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 1917
 

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10% total rate of which 9.25% goes to Employers Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, 1/2% to Uninsured Employer Fund.

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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.

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 None
 

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 Utah State Tax Commission.
 

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\$19,050,753 (1996-97)	(Includes non-self insurers tax in combined injury benefit fund.)
\$30,013,828 (1997-98)	
\$22,008,901 (1998-99)	
\$28,084,138 (1999-00)	
\$23,108,519 (2000-01)	

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41-1a-1204 - 1205

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Motor Vehicles

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Every motor vehicle registered.

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\$2.50 per year.

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1957

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Uniform School Fund - Driver Education Program

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Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.

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All government vehicles. Motorcycles are exempt from the drivers education fee, but statute 53-3-905 dedicates \$5.00 of the motorcycle registration fee to the motorcycle rider education. This \$5.00 driver education fee is included in the motorcycle registration fee.

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Utah State Tax Commission.

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\$3,662,759 (1996-97)  
\$3,762,169 (1997-98)  
\$3,876,042 (1998-99)  
\$4,004,915 (1999-00)  
\$4,096,630 (2000-01)

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59-13-101 to 212 and 59-13-401 to 403

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Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.

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Gallons of motor and aviation fuel sold or used in Utah.

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- Motor fuel - 24.5 cents per gallon.
  - Motor fuel for boats - 24.5 cents per gallon.
  - Aviation fuel - 4 cents per gallon for Federally Certificated cargo or scheduled operations.
  - Aviation fuel - 8 cents per gallon for all other operations effective 7/1/00
  - 2% evaporation allowance.
  - Clean Motor Fuel - 4 cents per gallon.
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1923

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Motor Fuel Tax, 75% to Utah Transportation Fund, 25% to cities and counties. Boat Fuel Tax to parks & recreation for improvement of boating facilities. Lesser of .5% or \$600,000 of Motor Fuel Tax to off-highway vehicle account. Aviation Fuel Tax, 75% to airport where sold, 25% to State Aeronautic Div. of Dept. of Transportation.

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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 bond is \$2,000 to \$100,000. No bond is needed for distributors with average tax liability of \$500 or less per month.

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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.

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Utah State Tax Commission.

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\$168,414,072 (1996-97)  
 \$217,681,820 (1997-98)  
 \$224,690,816 (1998-99)  
 \$237,454,998 (1999-00)  
 \$239,601,831 (2000-01)



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59-13-101 to 103,301 to 321, 501 to 502

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Imposed on suppliers or users of special fuel.

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Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels; primarily diesel.)

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24.5 cents per gallon.

Propane, compressed natural gas, electricity and other clean fuel that power vehicles require a clean special fuel certificate which must be purchased annually for each vehicle. Annual fee of \$47 for vehicles under 26,000 lbs. gvw and \$91 for vehicles 26,000 lbs. or more.

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1941

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Utah Transportation Fund. Net revenue (after allocation to other agencies) 75% to Utah Department of Transportation, 25% to cities and counties.

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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 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.

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Refunds to government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.

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Utah State Tax Commission.

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\$46,217,727 (1996-97)  
\$72,403,969 (1997-98)  
\$73,699,489 (1998-99)  
\$77,194,462 (1999-00)  
\$81,885,939 (2000-01)

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41-1a-501 et seq. & 41-1a-1210

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All motor vehicles, trailers.

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Each title issued, transfer of registration, or duplicate.

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Certificate of Title	\$6.00
Duplicate Certificate of Title	6.00
Duplicate Certificate of Registration	4.00
Passenger & Truck Lost Plate Replace	5.00
Motorcycle & Trailer Lost Plate Replace	5.00

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1935

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Utah Transportation Fund. Net revenue (after allocation to other State agencies) 75% to Utah Department of Transportation, 25% to cities and counties.

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Collected at time of application for title certificate, transfer, replacement, or duplicate.

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Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight.

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Utah State Tax Commission.

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\$3,921,618 (1996-97)  
\$4,019,157 (1997-98)  
\$4,122,928 (1998-99)  
\$4,162,655 (1999-00)  
\$4,138,400 (2000-01)

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41-1a-1206

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Motor vehicles, trailers, or semi-trailers for operation on a highway.

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Graduated scales based on gross laden weight of motor vehicles used for transportation of passengers or property. Flat fee for motorcycles, private autos and trailers.

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Private Motor Vehicle - \$21 + \$1.00 insurance database.  
Trailers - \$11.  
Motorcycles - \$22.50 + \$1.00 insurance database  
Small Commercial Trailers - \$8.50.  
Farm trucks - \$33 plus \$9 for each 2,000 lbs. over 14,000.  
Vehicles over 12,000 lbs. - \$49.50 plus \$18.50 for each 2,000 lbs.  
Dealers - (New & Used) \$125 (Cycles) \$50 Bodyshops \$110.  
Manufacturers, crushers, remanufacturers & dismantlers \$100.  
Distributors \$60. Transporters \$50.  
Vintage Vehicle - \$20.  
Commercial Trailer - \$110 lifetime.

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1909

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Utah Transportation Fund. Net revenue (after allocation to other State agencies) 75% to Utah Department of Transportation and Centennial Highway Fund, 25% to cities and counties.

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Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.

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Vehicles owned by governmental units.

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Utah State Tax Commission.

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\$24,037,396 (1996-97)  
\$27,761,642 (1997-98)  
\$24,885,974 (1998-99)  
\$25,794,831 (1999-00)  
\$26,181,065 (2000-01)

41-1a-301

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Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.

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Based on registered weight and in-state miles as a percentage of total miles traveled. Temporary permit available for up to 96 hours within the state for non-Utah-based vehicles in lieu of pro-rated registration.

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Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight.  
 12,000 - 18,000 lbs. . . . . \$150 equivalent tax  
 18,001 - 34,000 lbs. . . . . 200 equivalent tax  
 34,001 - 48,000 lbs. . . . . 300 equivalent tax  
 48,001 - 64,000 lbs. . . . . 450 equivalent tax  
 64,001 lbs. and over . . . . . 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 \$20.00 per  
 single unit, \$40.00 for multiple units.

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1951

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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.

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Temporary permits issued by Utah Tax Commission and Ports of  
 Entry. Proportional registration issued by State Tax Commission.

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Utah State and local government vehicles.  
 Federal Vehicles.

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Utah State Tax Commission.

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\$12,419,261 (1996-97)  
 \$16,296,729 (1997-98)  
 \$17,856,852 (1998-99)  
 \$20,283,200 (1999-00)  
 \$19,100,291 (2000-01)

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53-3-105

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Operators' and commercial drivers' licenses.

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Each license issued or renewed.

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Operators License

\$25 per original provisional for those aged 16-20.

\$20 per original or renewal license for those aged 21-64.

\$15 per extension by mail for those aged 16-64.

\$8 per extension, \$6 per renewal for those persons 65 or over.

\$7.50 motorcycle endorsement.

\$5 taxicab endorsement and endorsement extension.

\$13 duplicate license.

Commercial Drivers License

Original or renewal written test \$35, skills test \$55.

\$5 each CDL endorsement.

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1933

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Net revenue (after allocation to other State agencies) to a restricted fund for the Division of Driver's License.

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Fees collected at time license is issued or renewed.

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None

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Division of Driver's License of the Department of Public Safety

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\$6,019,400 (1996-97)

\$5,503,994 (1997-98)

\$6,546,050 (1998-99)

\$9,130,612 (1999-00)

\$8,311,035 (2000-01)

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59-1-101 to 59-4-102

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Real and tangible property.

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Valuation for tax purposes is 100% of reasonable fair cash value for centrally assessed, commercial and personal property, and 55% for primary residential. Farmland assessed at value for agricultural purposes Productive mining property assessed using discounted cash flow method or capitalized net revenue method, but not less than value of land, improvements, and personal property.

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Set annually by the boards of the various taxing authorities. 1999 statewide average tax rate was 1.08.  
 Highest Overall Rate - .0151 (San Jaun County)  
 Lowest Overall Rate - .00653 (Wayne County)  
 In 1999 school districts received 54%, counties 20%, cities and towns 15%, special districts 10%.

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1849

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School districts, cities and towns, counties, special districts.

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Tax Commission assesses transportation, telecommunication, utilities, railroads, mines and gas/oil production. County assessors assess all other property as of noon January 1, annually, September 1, veterans, blind, indigent; and September 1, circuit-breaker filing deadline. 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.

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Property of government, property of non-profit entities used exclusively for religious, charitable or educational 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.

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Utah State Tax Commission.

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\$1,058,115,728 (1996)  
 \$1,181,941,617 (1997)  
 \$1,058,647,518 (1998)  
 \$1,301,335,590 (1999)  
 \$1,416,661,103 (2000)

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54-5-1.5 to 4

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Public Utilities

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Gross operating revenue within Utah.

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Maximum rate - 0.3% of gross operating revenues for the preceding year. Minimum tax - \$50.00. Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for  
1994-95 was .265%  
1995-96 was .267%  
1996-97 was .300%  
1997-98 was .300%  
1998-99 was .300%  
1999-00 was .300%  
2000-2001 is .300%

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1935

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To the Public Service Commission.

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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.

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As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.

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Division of Public Utilities, Department of Commerce.

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\$5,310,600 (1996-97)  
\$5,442,500 (1997-98)  
\$5,589,800 (1998-99)  
\$5,762,538 (1999-00)  
\$6,069,100 (2000-01)

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59-12-101 to 210, 59-12-401 to 504, 59-12-701 to 806, 59-12-1001 to 59-12-1102 , 59-12-1301 to 1402

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Retail sales of taxable goods and services.

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Retail sales of tangible personal property and taxable services.

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State - 4.75% except power and fuel for residential use 2%. Local Option - cities and counties municipal districts up to 1%. Resort tax- up to 1% for a city or town in which the transient room capacity is at least 66% of the permanent census population, and an additional 1/2% for replacement of debt. County option-1/4% Public Transit for mass transit or Municipal Highway Tax adoptable for municipalities without mass transit tax - 1/4%, Arts Sales Tax - 1/10% to fund botanical, cultural, recreational, and zoological organizations. Rural County & City Hospital Tax - Rural Counties or cities up to 1% to fund county or city hospitals or nursing care facilities.

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Retail sales - 1933, Use - 1937, Local Option - 1959, Transit -1974 Resort local option - 1983, Arts-1993, County Option - 1997

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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.

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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 semiconductor producers must report exempt manufacturers equipment purchases. Sellers are required to report exempt sales of farm equipment, machinery, and supplies.

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Sales to government; charitable and religious; non-resident 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. Resort tax does not apply for single items sold for \$2,500 or more, or wholesale sales.

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Utah State Tax Commission.

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	(1997-98)	(1998-99)	(1999-00)	(2000-01)
State	\$1,251,765,342	\$1,316,403,921	\$1,368,247,105	\$1,430,434,863
Local	263,504,219	284,525,922	304,167,780	314,457,255
Transit	56,157,620	60,449,471	64,096,080	70,327,599
County	21,807,595	71,832,982	74,669,523	77,401,081
Resort	4,585,539	6,432,922	6,918,708	7,458,623
Olympics	\$8,653,722	\$8,865,225	\$893,233	\$0



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59-5-201 to 215

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Metalliferous mine production

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Gross value of metalliferous ore or metals.

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2.6% of taxable value. Taxable value differs according to the type of mineral:

- 1) Beryllium: taxable value equals 20 percent of gross proceeds.
  - 2) All other minerals: taxable value equals 30 percent of gross proceeds.
  - 3) Ore shipped or sold: taxable value equals 80% of gross proceeds.
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1937

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To General Fund.

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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

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\$50,000 annual exemption.

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Utah State Tax Commission.

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\$6,563,325 (1996-97)  
\$9,019,651 (1997-98)  
\$5,111,658 (1998-99)  
\$5,698,005 (1999-00)  
\$6,203,714 (2000-01)

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59-5-101 to 119

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Oil and gas producers.

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Value at the well established by an arm's length contract.

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Oil:

- 3% up to \$13 per barrel.
- 5% from \$13.01 per barrel and above.

Natural Gas:

- 3% up to \$1.50 per MCF.
- 5% from \$1.51 per MCF and above.

Natural Gas Liquids:

- 4% of taxable value.
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1955

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To General Fund.

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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 December 1, March 1, June 1, and September 1.

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\$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 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.

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Utah State Tax Commission.

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\$17,217,291 (1996-97)  
 \$13,988,964 (1997-98)  
 \$7,942,551 (1998-99)  
 \$17,312,540 (1999-00)  
 \$42,650,018 (2000-01)

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40-6-14

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Oil and gas production.

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Market value at the well.

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0.2% of the value at the well of the oil or gas produced and saved,  
sold or transported from the oil or gas field where produced.

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1955

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To General Fund. Priority is given to paying the expenses of  
administration of the board and division of oil, gas & mining.

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Quarterly payments remitted on or before the 45th day following the  
quarter the fee occurred.

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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.

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Utah State Tax Commission.

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\$1,357,303 (1996-97)  
\$1,181,671 (1997-98)  
\$1,049,293 (1998-99)  
\$1,497,358 (1999-00)  
\$1,098,416 (2000-01)

59-12-601 to 59-12-603.

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Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of the first class.

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Rental price of automobiles and recreational vehicles for periods not exceeding thirty days.  
Price of restaurant meals and deliveries.  
Room and space rental charges.

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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 additional county option of 4%. Motor Vehicles also have a statewide 2½ % Rental Tax.

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1990 Tourism, recreation. July 1991 Restaurant Tax.

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To counties where collected. Used for tourism promotion, and the development, operation and maintenance of tourist, recreation and convention facilities.

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Tax levied and collected in the same manner as the sales and use tax.

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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.

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Utah State Tax Commission.

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\$21,805,637 (1996-97)  
\$22,323,767 (1997-98)  
\$26,693,041 (1998-99)  
\$31,068,234 (1999-00)  
\$32,294,895 (2000-01)

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59-12-301; 59-12-901;59-16-352;59-16-353

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All motels, hotels, campgrounds, and trailer courts.

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Room and space rental charge.

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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.

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1965

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To counties or cities where adopted.

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Tax levied and collected in same manner as the Sales and Use Tax.

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Same as those for the Sales and Use Tax.

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Utah State Tax Commission.

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\$14,948,604 (1996-97)  
\$15,036,402 (1997-98)  
\$15,429,323 (1998-99)  
\$16,450,859 (1999-00)  
\$17,514,320 (2000-01)

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35-4-1 to 35-4-26.

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Employers of one or more persons where wages paid during a calendar quarter amount to \$140 or more.

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(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

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Beginning January 1, 2000 Minimum rate 0.1% maximum rate 8.1%. Average rate .97% (1993), .98% (1994), .91% (1995), .88% (1996), .74% (1997), .63% (1998), .63% (1999), .59% (estimated 2000).

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1936

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To Unemployment Compensation Fund.

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Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.

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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.

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Utah State Dept. of Workforce Services, 140 East 300 South, Salt Lake City, 84111.

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\$89,093,640 (1996)  
 \$84,185,932 (1997)  
 \$77,217,637 (1998)  
 \$77,746,737 (1999)  
 \$64,107,318 (2000)