

# 2002 Fast Tax

## UTAH TAX SUMMARY



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Utah Taxpayers Association  
1578 West 1700 South, Suite 201  
Salt Lake City, UT 84104  
Phone: 801-972-8814  
[www.utahtaxpayers.org](http://www.utahtaxpayers.org)

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**INTRODUCTION**

This summary outline of the Utah state and local government tax system as of the close of the 2002 Session of the Utah Legislature is designed as a ready reference giving information as a guide to present and prospective Utah taxpayers who wish to know where additional detail is available.

This is not intended as 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, the state fish and game, special agricultural fees, car and bus taxes, land grant revenues, motor vehicle safety inspection fees, brine shrimp royalty, 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 and the Energy User Sales Tax imposed on users of gas, electricity 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 Division of Driver's License, the Division of Public Utilities and the Department of Workforce Services for their cooperation in providing information contained in this booklet.

Note: All yield figures for 2001-2002 are preliminary

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TAX TYPE	ALCOHOLIC BEVERAGE TAXES		CIGARETTE AND TOBACCO TAX
	BEER TAX	LIQUOR TAX (SCHOOL LUNCH)	
STATUE	59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401	59-16-101 TO 102 & 53A-19-201	559-14-101 to 508
SUBJECT	Brewer, wholesaler, and distributor	Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage control	Imposed on wholesalers, distributors or retailers
MEASURE	Barrels of beer. (One barrel contains 31 gallons)	On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.	On cigarettes and other tobacco products sold, used, or stored in Utah
RATE	\$11.00 per 31 gallon barrel of beer.	13% of retail purchase price.	69.5 cents per package of 20 cigarettes weighing less than 3 lbs per 1,000 86.875 cents per package of 25 cigarettes weighing less than 3 lbs per 1,000 35% of manufacturers sale price on tobacco products 4% discount on stamp purchases in excess of \$25,000
ENACTED	1935	1943	1923 - Cigarettes; 1963 - Tobacco Products
DISPOSITION	To General Fund	To Uniform School Fund to be portioned to local boards of education for schol lunches.	To the General Fund
PROCEDURE	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 licenses, and \$1,750 for private club liquor license.	Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.	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.
EXEMPTIONS	Beer sold to U.S. government and its agencies, or beer exported from the state.	None	Export sales to licensed dealers in destination state
AGENCY	Utah State Tax Commission. Licensing under jurisdiction Alcoholic Bev.Control Dept.	Utah State Tax Commission	Utah State Tax Commission
YIELD	\$9,446,854 (1997-98) \$9,827,752 (1998-99) \$10,023,004 (1999-00) \$10,320,329 (2000-01) \$10,470,264 (2001-02)	\$11,736,478 (1997-98) \$12,778,019 (1998-99) \$12,761,929 (1999-00) \$14,696,313 (2000-01) \$15,606,412 (2001-02)	\$43,771,303 (1997-98) \$46,201,563 (1998-99) \$48,016,840 (1999-00) \$47,862,759 (2000-01) \$51,011,447 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

<b>TAX TYPE</b>	<b>ENVIRONMENTAL TAXES</b>	
	<b>PETROLEUM PRODUCTS "ENVIRONMENTAL ASSURANCE FEE"</b>	<b>WASTE TIRE RECYCLING FEE</b>
<b>STATUE</b>	19-6-410.5	19-6-801- to 19-6-824
<b>SUBJECT</b>	Importers and refiners of petroleum products	Retail sales of new tires
<b>MEASURE</b>	Gallons of petroleum products sold, used or received for sale or use in the state	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches
<b>RATE</b>	1/4 cent per gallon	\$1.00 per tire
<b>ENACTED</b>	1/2 cent Environmental surcharge enacted 1990, repealed May 1997 Environmental Assurance Fee of 1/4 cent effective July 1, 1998	1-Jul-90
<b>DISPOSITION</b>	Petroleum Storage Tank Fund- to pay costs associated with storage tanks endangering the public health or the environment	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>	Report and remit fee monthly to the Tax Commission on or before the last day of the following month.	Same as state sales tax
<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	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	Utah State Tax Commission
<b>YIELD</b>	\$3,904,119 (1997-98) \$3,182,249 (1998-99) \$3,331,628 (1999-00) \$2,846,713 (2000-01) \$3,257,672 (2001-02)	\$1,103,012 (1997-98) \$1,201,200 (1998-99) \$1,791,601 (1999-00) \$1,858,815 (2000-01) \$2,299,734 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

TAX TYPE	INCOME TAXES			
	INDIVIDUAL INCOME TAXES	CORPORATE FRANCHISE TAX		
<b>STATUTE</b>	59-10-101 to 59-10-604		59-7-101 to 805 & 59-1-401-403	
<b>SUBJECT</b>	Net income of individuals, estates and trusts		Income of corporation located in, or doing business in Utah	
<b>MEASURE</b>	Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments		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>	INCOME	JOINT & HEAD	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00	
		INDIVIDUAL & SEPARATE		
	first \$863	0.0223		0.0230
	next 863	0.0223		0.0330
	next 863	0.0330		0.0420
	next 863	0.0330	0.0520	
<b>ENACTED</b>	1931		1931	
<b>DISPOSITION</b>	To Uniform School Fund, distributed to local school districts.		To Uniform School Fund, distributed to local school districts.	
<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.		Returns due April 15 or the 15th day of 4th month after close 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.	
<b>EXEMPTIONS</b>	Personal Exemptions equal 75% of Federal. Itemized and standard deductions same as Federal. Half of federal taxes paid can be claimed.		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		Utah State Tax Commission	
<b>YIELD</b>	\$1,377,582,984 (1997-98)		\$189,000,097 (1997-98)	
	\$1,461,298,888 (1998-99)		\$180,141,336 (1998-99)	
	\$1,651,448,292 (1999-00)		\$183,096,719 (1999-00)	
	\$1,527,526,509 (2000-01)		\$162,754,366 (2000-01)	
	\$1,571,913,373 (2001-02)		\$110,988,583 (2001-02)	

# 2002 FAST TAX

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<b>TAX TYPE</b>	<b>INCOME TAXES</b>															
<b>IPA GROSS RECEIPTS TAX AND GROSS RECEIPTS ON ELECTRICAL CORPORATIONS</b>																
<b>STATUTE</b>	59-8-101 to 106 & 59-8-101 to 106															
<b>SUBJECT</b>	Corporations which are not required to pay Utah corporate franchise or income taxes (IPA) or which provide electric power.															
<b>MEASURE</b>	Gross income without deduction.															
<b>RATE</b>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><u>Annual Gross Receipts</u></th> <th style="text-align: left; border-bottom: 1px solid black;"><u>IPA Rate of Tax</u></th> <th style="text-align: left; border-bottom: 1px solid black;"><u>Electrical Rate of Tax</u></th> </tr> </thead> <tbody> <tr> <td>\$10 million or less</td> <td>None</td> <td>None</td> </tr> <tr> <td>\$10 million to \$500 million</td> <td>0.8613%</td> <td>0.2363%</td> </tr> <tr> <td>\$500 million to \$1 billion</td> <td>1.3214%</td> <td>0.3544%</td> </tr> <tr> <td>More than \$1 billion</td> <td>1.7520%</td> <td>0.4725%</td> </tr> </tbody> </table>	<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 \$500 million	0.8613%	0.2363%	\$500 million to \$1 billion	1.3214%	0.3544%	More than \$1 billion	1.7520%	0.4725%
<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 \$500 million	0.8613%	0.2363%														
\$500 million to \$1 billion	1.3214%	0.3544%														
More than \$1 billion	1.7520%	0.4725%														
<b>ENACTED</b>	1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax)															
<b>DISPOSITION</b>	To Uniform School Fund, distributed to local school districts.															
<b>PROCEDURE</b>	Returns due semiannually on or before the last day of July and January.															
<b>EXEMPTIONS</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>AGENCY</b>	Utah State Tax Commission															
<b>YIELD</b>	\$7,185,633 (1997-98) \$7,925,788 (1998-99) \$7,340,350 (1999-00) \$8,340,437 (2000-01) \$7,958,723 (2001-02)															

# 2002 FAST TAX

## UTAH TAX SUMMARY

TAX TYPE	INHERITANCE TAX	INSURANCE TAXES	
		INSURANCE PREMIUM TAX	SELF-INSURERS TAX
STATUTE	59-11-101 to 115	59-9-101 to 106, & 31A-33-114	34A-2-202
SUBJECT	Transfer of property of decedent	Insurance covering property or risks located in Utah	Self-insurers for Workers Compensation
MEASURE	Net value of estates transferred at death	Total premium less returned premiums, reinsurance premiums, and dividends paid.	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.
RATE	The state death tax credit allowed by the Internal Revenue Service,	Workers Compensation- Between 1 and 8% determined by the Industrial Commission Special assessment up to 2% during 2002-2004 Title Insurance- .45% Others - 2.25% Motor Vehicle Insurance- .01%	Between 1% and 8%, determined by the Industrial Commission. Special assessment of up to 2% for
ENACTED	1901	1896	1917
DISPOSITION	To General Fund	General Fund except as specified: 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 8% total rate, of 7.25% to Employers Reinsurance Fund, 1/4% to General Fund, and 1/2% to uninsured employers fund.	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.
PROCEDURE	Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).	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.	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	As determined by Federal Estate Tax Return, Form 706	Credit 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.	None
AGENCY	Utah State Tax Commission	Utah State Tax Commission	Utah State Tax Commission
YIELD	\$25,417,407 (1997-98) \$8,237,962 (1998-99) \$64,883,453 (1999-00) \$30,017,185 (2000-01) \$9,424,067 (2001-02)	\$44,565,985 (1997-98) \$47,722,320 (1998-99) \$52,271,247 (1999-00) \$45,997,165 (2000-01) \$56,616,408 (2001-02)	\$30,013,828 (1997-98) \$22,008,901 (1998-99) \$28,084,138 (1999-00) \$23,612,774 (2000-01) \$26,631,776 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

TAX TYPE	MOTOR VEHICLE TAXES		
	AUTOMOBILE DRIVER EDUCATION	MOTOR FUEL TAX	SPECIAL FUEL TAX
STATUE	41-1a-1204-1205	59-13-101 to 212 and 59-13-401 to 403	59-13-101 to 103, 301 to 321, 501 to 502
SUBJECT	Motor Vehicles	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah	Imposed on suppliers or users of special fuel.
MEASURE	Every motor vehicle registered	Gallons of motor and aviation fuel sold or used in Utah	Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels; primarily diesel.)
RATE	\$2.50 per year	Motor fuel ( vehicles & boats) - 24.5 cents per gallon Aviation fuel - 4 cents per gallon for Federally Certified cargo Aviation fuel - 9 cents per gallon for all other operations 2% evaporation allowance. Clean Motor Fuel - 4 cents per gallon	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 \$82 for vehicles under 26,000 lbs. gw and \$126 for vehicles 26,000 lbs or more
ENACTED	1957	1923	1941
DISPOSITION	Uniform School Fund- Driver Education Program	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 Division of Department of Transportation	Utah Transportation Fund. Net revenue (after allocation to other agencies) 75% to Utah Department of Transportations, 25% to cities and counties.
PROCEDURE	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle	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 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.	Suppliers report and remit tax monthly on or before the last of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license our permit annually. Tax due on removal of undyed diesel from a refinery or terminal reach 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.
EXEMPTIONS	All government vehicles. Motorcycles are exempt from the drivers education fee, but statute 53-3-905 dedicates \$5.00 of the motorcycles registration fee to the motorcycle rider education.	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.	Refunds to government and clear diesel used for purposes other than to operate prope a vehicle upon a Utah public highway.
AGENCY	Utah State Tax Commission	Utah State Tax Commission	Utah State Tax Commission
YIELD	\$3,762,169 (1997-98) \$3,876,169 (1998-99) \$4,004,915 (1999-00) \$4,045,222 (2000-01) \$4,188,489 (2001-02)	\$217,681,820 (1997-98) \$224,690,816 (1998-99) \$237,454,998 (1999-00) \$229,410,348 (2000-01) \$237,924,717 (2001-02)	\$72,403,969 (1997-98) \$73,699,489 (1998-99) \$77,194,462 (1999-00) \$80,589,774 (2000-01) \$84,406,321 (2001-02)



# 2002 FAST TAX

## UTAH TAX SUMMARY

<b>TAX TYPE</b>	<b>MOTOR VEHICLE TAXES</b>	
	<b>MOTOR VEHICLE TITLE &amp; TRANSFER FEES</b>	<b>MOTOR VEHICLE REGISTRATION FEES</b>
<b>STATUE</b>	41-1a-501 et seg. & 41-1a-1210	41-1a-1206
<b>SUBJECT</b>	All motor vehicles and trailers	Motor vehicles, trailers or semi-trailers for operation on a highway.
<b>MEASURE</b>	Each title issued, transfer of registration or duplicate	Graduated scales based on gross laden weight of motor which used or transportation of passengers or property. Flat fee for motorcycle, private autos and trailers
<b>RATE</b>	Certification of Title \$6.00 Duplicate Certificate of Title 6.00 Duplicate Certificate of Registration 6.00 Passenger & Truck Lost Plate Replace 5.00 Motorcycle & Trailer Lost Plate Replace 5.00	Private Motor Vehicle- \$21 + \$1.00 insurance database Trailers- \$11; Commercial Trailer- \$110 lifetime Small Commercial Trailers- \$8.50 Motorcycles- \$22.50 + insurance database 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, remanufactures & dismantlers \$100 Distributors \$60; Transporters \$50 Vintage Vehicles \$20
<b>ENACTED</b>	1935	1909
<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	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>	Collected at time of application for title certificate, transfer, replacement or duplicate	Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.
<b>EXEMPTIONS</b>	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight	Vehicles owned by governmental units
<b>AGENCY</b>	Utah State Tax Commission	Utah State Tax Commission
<b>YIELD</b>	\$4,019,157 (1997-98) \$4,122,928 (1998-99) \$4,162,655 (1999-00) \$4,138,400 (2000-01) \$4,256,405 (2001-02)	\$27,761,642 (1997-98) \$24,885,974 (1998-99) \$25,794,831 (1999-00) \$25,935,355 (2000-01) \$27,378,255 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

<b>TAX TYPE</b>	<b>MOTOR VEHICLE TAXES</b>	
	<b>COMMERCIAL VEHICLE PROPORTIONAL REGISTRATION &amp; HIGHWAY USER FEES</b>	<b>DRIVER'S LICENSE FEES</b>
<b>STATUE</b>	41-1a-301	53-3-105
<b>SUBJECT</b>	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate	Operators' and commercial driver's licenses.
<b>MEASURE</b>	Based on registered weight and in-state miles as a percent of total miles traveled. Temp. permit available for up to 96 hrs within the state for non-Utah-based vehicles in lieu of pro-rated registration	Each license issued and renewed.
<b>RATE</b>	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. 12,000 - 18,000 . . . . \$150 equivalent tax    18,001 - 34,000 . . . . \$200 equivalent tax 34,001 - 48,000 . . . . \$300 equivalent tax    48,001 - 64,000 . . . . \$450 equivalent tax 64,001 and over . . . . \$600 equivalent tax (Up to 3 months, 30%; up to 6 months, 60%, up to 9 months, 90%; over 9 mnths, 100%. Temporary 96 hour permit \$20 per single unit; \$40 per combination unit)	<u>Operators License</u> \$7.50 motorcycles endorsement \$25 per orig. provisions ages 16 - 20    \$5 taxicab endorsement and endorsement exten. \$20 per orig. or renewal ages 21 - 64    \$13 duplicate license \$15 per exten. by mail ages 16-64 <u>Commercial Drivers License</u> \$8 per exten., \$6 per renewal ages 65 and over    Original or renewal written test \$35, skills test \$55 each CDL endorsement
<b>ENACTED</b>	1951	1933
<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.	Net revenue (after allocation to other State agencies) to a restricted fund for the Division of Driver's License
<b>PROCEDURE</b>	Temporary permits issued by Utah Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.	Fees collected at time license is issued or renewed.
<b>EXEMPTIONS</b>	Utah State and local government vehicles. Federal vehicles.	None
<b>AGENCY</b>	Utah State Tax Commission	Division of Driver's License of the Department of Public Safety
<b>YIELD</b>	\$16,296,729 (1997-98) \$17,856,852 (1998-99) \$20,283,200 (1999-00) \$19,101,777 (2000-01) \$19,481,205 (2001-02)	\$5,503,994 (1997-98) \$6,546,050 (1998-99) \$9,130,612 (1999-00) \$8,311,035 (2000-01) \$9,132,000 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

<b>TAX TYPE</b>	<b>PROPERTY TAXES</b>	<b>PUBLIC UTILITIES REGULATION FEES</b>
<b>STATUTE</b>	59-1-101 to 59-4-102	54-5-1.5 to 4
<b>SUBJECT</b>	Real and tangible property	Public Utilities
<b>MEASURE</b>	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.	Gross operating revenue within Utah.
<b>RATE</b>	Set annually by the boards of the various taxing authorities. Statewide average tax rate was .012615  Highest overall rate .018284 (Juan County) Lowest overall rate .006078 (Wayne County) In 2001 school districts received 53%, counties 20%, cities and towns 16% and special districts 11%.	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%                      1998-99 was .300% 1995-96 was .267%                      1999-00 was .300% 1996-97 was .300%                      2000-01 was .300% 1997-98 was .300%                      2001-02 was .292% (For Coops .146%)
<b>ENACTED</b>	1849	1935
<b>DISPOSITION</b>	School districts, cities and towns, counties and special districts	To the Public Service Commission
<b>PROCEDURE</b>	Tax Commission assesses transportation, telecommunicating, 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 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.	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>	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.	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>	Utah State Tax Commission	Division of Public Utilities, Department of Commerce
<b>YIELD</b>	\$1,181,941,617 (1997) \$1,058,647,518 (1998) \$1,301,335,590 (1999) \$1,416,661,103 (2000) \$1,541,928,607 (2001)	\$5,442,500 (1997-98) \$5,589,800 (1998-99) \$5,762,538 (1999-00) \$6,069,100 (2000-01) \$6,148,237 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

<b>TAX TYPE</b>	<b>SALES AND USE TAX</b>																																			
<b>STATUE</b>	59-1-101 to 59-4-102																																			
<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>	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 - 1/4%, Sales Tax to fund botanical, cultural, recreational and zoological organizations - 1/10%. Rural County & City Hospital Tax - Rural Counties or cities up to 1% to fund county or city hospitals or nursing care facilities.																																			
<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 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.																																			
<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>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 25%; text-align: right;">(1998-99)</th> <th style="width: 25%; text-align: right;">(1999-00)</th> <th style="width: 25%; text-align: right;">(2000-2001)</th> <th style="width: 10%; text-align: right;">(2001-2002)</th> </tr> </thead> <tbody> <tr> <td>State</td> <td style="text-align: right;">\$1,316,403,921</td> <td style="text-align: right;">\$1,368,247,105</td> <td style="text-align: right;">\$1,431,419,465</td> <td style="text-align: right;">\$1,441,318,271</td> </tr> <tr> <td>Local</td> <td style="text-align: right;">284,525,922</td> <td style="text-align: right;">304,167,780</td> <td style="text-align: right;">314,336,985</td> <td style="text-align: right;">317,978,847</td> </tr> <tr> <td>Transit</td> <td style="text-align: right;">60,449,471</td> <td style="text-align: right;">64,096,080</td> <td style="text-align: right;">69,934,273</td> <td style="text-align: right;">109,584,228</td> </tr> <tr> <td>County</td> <td style="text-align: right;">71,832,982</td> <td style="text-align: right;">74,669,523</td> <td style="text-align: right;">77,306,326</td> <td style="text-align: right;">78,993,477</td> </tr> <tr> <td>Resort</td> <td style="text-align: right;">6,432,922</td> <td style="text-align: right;">6,918,708</td> <td style="text-align: right;">7,328,211</td> <td style="text-align: right;">7,324,859</td> </tr> <tr> <td>Olympics</td> <td style="text-align: right;">8,865,225</td> <td style="text-align: right;">893,233</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>		(1998-99)	(1999-00)	(2000-2001)	(2001-2002)	State	\$1,316,403,921	\$1,368,247,105	\$1,431,419,465	\$1,441,318,271	Local	284,525,922	304,167,780	314,336,985	317,978,847	Transit	60,449,471	64,096,080	69,934,273	109,584,228	County	71,832,982	74,669,523	77,306,326	78,993,477	Resort	6,432,922	6,918,708	7,328,211	7,324,859	Olympics	8,865,225	893,233	0	0
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# 2002 FAST TAX

## UTAH TAX SUMMARY

TAX TYPE	SEVERANCE TAXES		
	MINE SEVERANCE TAX	OIL AND GAS SEVERANCE TAX	GAS AND OIL CONSERVATION TAX
<b>STATUTE</b>	59-5-201 to 215	59-5-101 to 119	40-6-14
<b>SUBJECT</b>	Metalliferous mine production	Oil and gas producers	Oil and gas production
<b>MEASURE</b>	Gross value of metalliferous ore or metals	Value at the well established by an arm's length contract.	Market value at the well
<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	Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel <u>Natural Gas</u> : 3% up to \$1.50 per MCF 5% from \$1.51 per MCF and above <u>Natural Gas Liquid</u> : 4% of taxable value	.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>	1937	1955	1955
<b>DISPOSITION</b>	To General Fund	To General Fund	To General Fund. Priority is given to paying the expenses of administration of the board
<b>PROCEDURE</b>	Taxes for the proceeding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligations in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1	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	Quarterly payments remitted on or before the 45th day following the quarter the fee occurred.
<b>EXEMPTIONS</b>	\$50,000 annual exemptions	\$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.	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	Utah State Tax Commission	Utah State Tax Commission
<b>YIELD</b>	\$9,019,651 (1997-98) \$5,111,658 (1998-99) \$5,698,005 (1999-00) \$6,203,714 (2000-01) \$4,952,500 (2001-02)	\$13,988,964 (1997-98) \$7,942,551 (1998-99) \$17,312,540 (1999-00) \$39,357,798 (2000-01) \$18,893,082 (2001-02)	\$1,181,671 (1997-98) \$1,049,293 (1998-99) \$1,497,358 (1999-00) \$2,748,318 (2000-01) \$1,710,219 (2001-02)

# 2002 FAST TAX

## UTAH TAX SUMMARY

TAX TYPE	<b>TOURISM, RECREATION AND CONVENTION FACILITY TAX</b>	<b>TRANSIENT ROOM TAX</b>	<b>UNEMPLOYMENT INSURANCE TAX</b>
<i>STATUE</i>	59-12-601 to 59-12-603	59-12301; 59-16-352; 59-16-353	35-4-1 to 35-4-26
<i>SUBJECT</i>	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.	All motels, hotels, campgrounds and trailer courts.	Employers of one or more persons where wages paid during a calendar quarter amount to \$140 or more.
<i>MEASURE</i>	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals and deliveries. Room and space rental.	Room and space rental charge.	(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.
<i>RATE</i>	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.	Up to 3% as fixed by county ordinance, 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.	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), .59% (2000), .41% (estimated 2001)
<i>ENACTED</i>	1990 Tourism, recreation, July 1991 Restaurant Tax	1965	1936
<i>DISPOSITION</i>	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities	To counties or cities where adopted.	To Unemployment Compensation Fund.
<i>PROCEDURE</i>	Tax levied and collected in the same manner as the sales and use tax.	Tax levied and collected in same manner as the Sales and Use Tax.	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.
<i>EXEMPTIONS</i>	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.	Same as those for the Sales and Use Tax	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.
<i>AGENCY</i>	Utah State Tax Commission	Utah State Tax Commission	Utah State Dept. of Employment Security, 140 East 300 South, P.O. Box 11800. Salt Lake City, 84111
<i>YIELD</i>	\$22,323,767 (1997-98) \$26,693,041 (1998-99) \$31,068,234 (1999-00) \$32,287,809 (2000-01) \$33,037,909 (2001-02)	\$15,036,402 (1997-98) \$15,429,323 (1998-99) \$16,450,859 (1999-00) \$16,819,611 (2000-01) \$18,519,260 (2001-02)	\$84,185,932 (1997-98) \$77,217,637 (1998-99) \$77,746,737 (1999-00) \$64,107,318 (2000-01) \$65,970,970 (2001-02)