

2006 Fast Tax Sponsor



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2006 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 FY2004 actual revenues and FY2005 estimated revenues. These taxes comprise all major non-federal state revenue sources such as income, sales, and fuel taxes, and most major local revenue sources, including property, general sales, and specific sales taxes.

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

- ◆ Utility franchise taxes imposed on 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.

**The 2006 Fast Tax Summary is sponsored by
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Parsons Behle & Latimer was founded in 1882 and is one of the oldest and best known law firms in the intermountain region. It provides the resources and capabilities of a large firm, while maintaining the highest levels of accessibility and responsiveness. With over 100 attorneys, Parsons Behle & Latimer maintains offices in Salt Lake City, Utah, Las Vegas, Nevada and Reno, Nevada. The firm has a wide range of expertise and experience in each of its seven major practice areas: Litigation; Environmental, Energy & Natural Resources; Corporate & Tax; Intellectual Property & Technology; Real Estate, Banking & Finance; and Employment.

Tax Type	UNEMPLOYMENT INSURANCE TAX	
Statute	35A-4-101 to 35A-4-508	
Subject	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.	
Measure	(1993) First \$15,700 in wages; (1994) First \$16,200 in wages; (1995) First \$16,500 in wages; (1996) First \$17,200 in wages; (1997) First \$17,800 in wages; (1998) First \$18,500 in wages; (1999) First \$19,400 in wages; (2000) First \$20, 200 in wages; (2001) First \$21,400 in wages; (2002) First \$22,000 in wages; (2003) First \$22,500 in wages. (2004) First \$22,700 in wages; (2005) First \$23,000 in wages; (2006) First \$24,000 in wages	
Rate	Beginning January 1, 2000 Minimum rate 0.1% maximum rate 8.1%. Average rate 0.97% (1993), 0.98% (1994), 0.91% (1995), 0.88% (1996), 0.74% (1997), 0.63% (1998), .63%(1993), 0.42% (2000), 0.46 (2001) 0.49% (2002), 0.63% (2003), 1.06% (2004), 1.10% (estimated for 2005).	
Enacted	1936	
Disposition	To Unemployment Compensation Fund.	
Procedure	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.	
Exemptions	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.	
Agency	Utah Department of Workforce Services	
Yield	1999-00	\$ 77,746,737
	2000-01	\$ 61,540,220
	2001-02	\$ 67,023,078
	2002-03	\$ 79,943,623
	2003-04	\$115,410,645
	2004-05	\$183,899,858

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Tax Type	BEER TAX	
Statute	59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401	
Subject	Brewer, wholesaler, and distributor.	
Measure	Barrels of beer (One barrel contains 31 gallons).	
Rate	\$12.80 per 31 gallon barrel of beer.	
Enacted	1935	
Disposition	To 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. Annual licenses are \$400 for beer license, \$2,000 for restaurant liquor licenses, and \$2,750 for private club liquor license.	
Exemptions	Beer sold to U.S. government and its agencies, or beer exported from the state.	
Agency	Utah State Tax Commission. Licensing under jurisdiction Alcoholic Beverage Control Department	
Yield	1999-00	\$10,023,004
	2000-01	\$10,320,329
	2001-02	\$10,470,264
	2002-03	\$10,356,639
	2003-04	\$ 9,367,478
	2004-05	\$ 8,918,275

Tax Type	TRANSIENT ROOM TAX	
Statute	59-12-301 to 303; 59-12-352 to 356	
Subject	All motels, hotels, campgrounds and trailer courts.	
Measure	Room and space rental charge.	
Rate	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.	
Enacted	1965	
Disposition	To counties or cities where adopted.	
Procedure	Tax levied and collected in same manner as the Sales and Use Tax.	
Exemptions	Same as those for the Sales and Use Tax. Resale exemption does not apply.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$16,342,724
	2000-01	\$17,489,451
	2001-02	\$19,141,888
	2002-03	\$18,249,282
	2003-04	\$18,283,216
	2004-05	\$19,005,166
	Includes municipality transient room tax	

Tax Type	TOURISM, REC. & CONVENTION FACILITY TAX	
Statute	59-12-601 to 59-12-604	
Subject	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.	
Measure	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals and deliveries. Room and space rental.	
Rate	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.	
Enacted	1990 Tourism, recreation, July 1991 Restaurant Tax	
Disposition	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities	
Procedure	Tax levied and collected in the same manner as the sales and use tax.	
Exemptions	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$30,926,333
	2000-01	\$32,287,809
	2001-02	\$33,037,909
	2002-03	\$33,774,470
	2003-04	\$34,037,735
	2004-05	\$36,255,996

Tax Type	LIQUOR TAX	
Statute	59-16-101 TO 102 & 53A-19-201	
Subject	Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage Control.	
Measure	On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.	
Rate	13% of retail purchase price.	
Enacted	1943	
Disposition	To Uniform School Fund to be apportioned to local boards of education for school lunches.	
Procedure	Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.	
Exemptions	None	
Agency	Utah State Tax Commission	
Yield	1999-00	\$13,916,403
	2000-01	\$14,696,313
	2001-02	\$15,606,412
	2002-03	\$15,799,205
	2003-04	\$16,803,534
	2004-05	\$18,123,110

Tax Type	CIGARETTE & TOBACCO TAX	
Statute	59-14-101 to 508	
Subject	Imposed on wholesalers, distributors, retailers, or importers of untaxed product.	
Measure	On cigarettes and other tobacco products sold, used, or stored in Utah.	
Rate	<ul style="list-style-type: none"> • 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 manufacturer's sale price on tobacco products. 35 cent per package of 20 cigarettes equity assessment on non-participating manufacturer brands. • 4% discount on stamp purchases in excess of \$25.00. 	
Enacted	1923 - Cigarettes; 1963 - Tobacco Products.	
Disposition	To the General Fund.	
Procedure	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	Export sales to licensed dealers in destination state.	
Agency	Utah State Tax Commission	
Yield		
	1999-00	\$48,266,840
	2000-01	\$47,862,759
	2001-02	\$51,011,447
	2001-02	\$51,845,997
	2002-03	\$61,684,763
	2003-04	\$61,458,171
	2004-05	Includes Tobacco Products Tax, Tobacco Prevention, and Cigarette License and Fees

Tax Type	OIL & GAS CONSERVATION FEE	
Statute	40-6-14	
Subject	Oil and gas production.	
Measure	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	
Rate	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.	
Enacted	1955	
Disposition	To General Fund. Priority is given to paying the expenses of administration of the board and division of oil, gas & mining.	
Procedure	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.	
Exemptions	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.	
Agency	Utah State Tax Commission	
Yield		
	1999-00	\$1,204,200
	2000-01	\$2,748,318
	2001-02	\$1,710,219
	2002-03	\$1,943,755
	2003-04	\$2,696,250
	2004-05	\$3,631,963

Tax Type	OIL & GAS SEVERANCE TAX	
Statute	59-5-101 to 119	
Subject	Oil and gas producers.	
Measure	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	
Rate	<ul style="list-style-type: none"> • Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel • Natural Gas: 3% up to \$1.50 per MCF 5% from \$1.51 per MCF and above • Natural Gas Liquid: 4% of taxable value 	
Enacted	1955	
Disposition	To the General Fund.	
Procedure	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.	
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.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$17,312,540
	2000-01	\$39,357,798
	2001-02	\$18,893,082
	2002-03	\$26,745,279
	2003-04	\$36,659,808
	2004-05	\$53,484,320

Environmental Assurance Fee	Tax Type
19-6-410.5	Statute
Importers and refiners of petroleum products.	Subject
Gallons of petroleum products sold, used or received for sale or use in the state.	Measure
1/2 cent per gallon.	Rate
1/2 cent environmental surcharge enacted 1990, repealed 5/97; Environmental Assurance Fee of 1/4 cent effective 7/1/98, repealed 6/30/03 and increased to 1/2 cent effective 7/1/03.	Enacted
Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.	Disposition
Report and remit fee monthly to the Tax Commission on or before the last day of the following month.	Procedure
First sale in the interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.	Exemptions
Utah State Tax Commission	Agency
1999-00	\$3,331,628
2000-01	\$2,846,713
2001-02	\$3,088,610
2002-03	\$3,290,611
2003-04	\$6,056,756
2004-05	\$5,681,904
	Yield

Tax Type	WASTE TIRE RECYCLING FEE	
Statute	19-6-801- to 19-6-824	
Subject	Retail sales of new tires.	
Measure	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.	
Rate	\$1.00 per tire.	
Enacted	July 1, 1990	
Disposition	Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$75.00 per ton reimbursement as authorized by local county health departments.	
Procedure	Same as state sales tax.	
Exemptions	Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$1,791,601
	2000-01	\$1,858,815
	2001-02	\$2,299,734
	2002-03	\$2,353,306
	2003-04	\$2,535,468
	2004-05	\$2,848,607

Tax Type	MINE SEVERANCE TAX	
Statute	59-5-201 to 215	
Subject	Metalliferous mine production.	
Measure	Gross value of metalliferous ore or metals.	
Rate	2.6% of taxable value. Taxable value differs according to the type of mineral: 1) Beryllium: taxable value is 125% of the direct mining costs 2) All other materials: taxable value equals 30% of gross proceeds 3) Ore shipped or sold: taxable value equals 80% of gross proceeds	
Enacted	1937	
Disposition	To the General Fund.	
Procedure	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.	
Exemptions	\$50,000 annual exemptions.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$ 5,698,005
	2000-01	\$ 6,203,714
	2001-02	\$ 4,952,500
	2002-03	\$ 5,833,936
	2003-04	\$ 6,026,484
	2004-05	\$11,447,429

Tax Type	SALES AND USE TAX				
Statute	59-12-101 to 59-12-1504				
Subject	Retail sales of taxable goods and services.				
Measure	Retail sales of tangible personal property and taxable services.				
Rate	<p>State - 4.75% except power & fuel for residential use 2%. Local Option - cities & counties municipal districts up to 1%. County option - 1/4%; public transit - 1/4%, additional public transit - 1/4%, Municipal Highway Tax adoptable for municipalities w/o mass transit - 1/4%; local botanical, cultural, recreational & zoological orgs (ZAP) - 1/10%. Resort tax - up to 1% for a city or town in which the transient room capacity is at least 66% of the permanent census pop. and an additional 1/2% for replacement of debt. Rural County & City Hospital Tax - rural counties or cities up to 1% to fund county or city hospitals or nursing care facilities.</p>				
Enacted	Retail sales - 1933, Use - 1937, Local Option - 1959, Transit - 1974, Resort local option - 1983, Arts - 1993, County Option - 1997 Hospital - 1993				
Disposition	State General Fund. Local option is returned to local governments.				
Procedure	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 1.3% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale. Local option tax adopts the state taxes by reference. Manufacturers and semiconductor producers must report exempt manufacturer's equipment purchases.				
Exemptions	Sales to government; charitable and religious; non-residential motor vehicles; shipments out-of-state by common carriers; pollution control devices; prescription drugs; farm machinery; medical oxygen and stoma supplies; motion pictures to exhibitors; video/audio tapes to broadcasters; currency, coinage, certain precious metals, materials incorporated into real property exemptions, certain aircraft parts and certain building materials used out of state.				
Agency	Utah State Tax Commission				
Yield		<u>FY 2001-2002</u>	<u>FY 2002-2003</u>	<u>FY 2003-2004</u>	<u>FY2004-2005</u>
	State*	1,484,514,877	1,472,929,595	1,541,054,414	1,676,509,411
	Municipal	317,978,847	325,159,963	331,554,140	361,096,500
	Transit**	121,270,444	119,591,173	120,815,100	131,039,631
	County	78,993,477	81,075,363	82,569,380	89,475,269
	Resort	7,324,859	7,684,387	7,882,031	9,737,552
	Rural Hospital	3,950,749	3,848,322	4,172,178	5,060,736
	ZAP	16,916,716	16,947,739	18,448,162	19,916,601
	Highway (local option)	6,270,817	6,612,817	7,151,822	8,432,989
	* Portions of the state sales tax rate are earmarked for local highways, water projects, and the Centennial Highway Fund. (FY '05 equaled 41,987,327)				
	** 1/16% included in 1/2% Salt Lake County Transit Tax is earmarked for state highways (FY '05 was \$10,476,368)				

INDIVIDUAL INCOME TAXES	Tax Type																												
59-10-101 to 59-10-901	Statute																												
Net income of individuals, estates and trusts.	Subject																												
Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments.	Measure																												
<table border="1"> <tr> <th colspan="3">Taxable Income Joint & head Individual & Separate</th> <th rowspan="7">Income above \$8,626 pays the top rate of 7%</th> </tr> <tr> <td>first \$ 863</td> <td>2.30%</td> <td>2.30%</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> </tr> </table>	Taxable Income Joint & head Individual & Separate			Income above \$8,626 pays the top rate of 7%	first \$ 863	2.30%	2.30%	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%	Rate
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1931	Enacted																												
To Uniform School Fund, distributed to local school districts.	Disposition																												
Calendar year returns are due April 15. Fiscal year returns are due 3 months and 15 days after close of income year. Information returns are due January 31. Payment with return. State withholding rates are based on Tax Commission tables. There is a 5% withholding rate on certain mineral production payments.	Procedure																												
Personal exemptions equal 75% of federal. Itemized and standard deductions same as federal. Half of federal taxes paid can be claimed as a deduction.	Exemptions																												
Utah State Tax Commission	Agency																												
<table border="1"> <tr> <td>1999-00</td> <td>\$1,654,948,944</td> </tr> <tr> <td>2000-01</td> <td>\$1,713,051,786</td> </tr> <tr> <td>2001-02</td> <td>\$1,610,598,033</td> </tr> <tr> <td>2002-03</td> <td>\$1,575,386,384</td> </tr> <tr> <td>2003-04</td> <td>\$1,699,183,228</td> </tr> <tr> <td>2004-05</td> <td>\$1,933,290,318</td> </tr> </table>	1999-00	\$1,654,948,944	2000-01	\$1,713,051,786	2001-02	\$1,610,598,033	2002-03	\$1,575,386,384	2003-04	\$1,699,183,228	2004-05	\$1,933,290,318	Yield																
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Note: figures include 40% of Mineral Production Tax withholding.																													

Tax Type	CORPORATE FRANCHISE TAX													
Statute	59-7-101 to 805 & 59-1-401-403													
Subject	Income of corporation located , or doing business in Utah.													
Measure	Net taxable income. 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. For apportionment purposes, corporations may choose between evenly weighted three factor formula or double weighted sales factor.													
Rate	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00.													
Enacted	1931													
Disposition	To Uniform School Fund, distributed to local school districts.													
Procedure	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.													
Exemptions	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code, a building authority, a farmers cooperative, and certain public agencies. Exempt organizations having unrelated business income under IRC 512 and homeowner associations having taxable income for federal purposes must file a return and pay tax on such income.													
Agency	Utah State Tax Commission													
Yield	<table border="0"> <tr> <td>1999-00</td> <td>\$179,596,007</td> </tr> <tr> <td>2000-01</td> <td>\$174,425,154</td> </tr> <tr> <td>2001-02</td> <td>\$118,920,279</td> </tr> <tr> <td>2002-03</td> <td>\$152,529,058</td> </tr> <tr> <td>2003-04</td> <td>\$155,364,657</td> </tr> <tr> <td>2004-05</td> <td>\$198,887,246</td> </tr> </table> <p style="text-align: center;">Includes 60% of Mineral Production Tax</p>		1999-00	\$179,596,007	2000-01	\$174,425,154	2001-02	\$118,920,279	2002-03	\$152,529,058	2003-04	\$155,364,657	2004-05	\$198,887,246
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Tax Type	PUBLIC UTILITIES REGULATION FEE													
Statute	54-5-1.5 to 4													
Subject	Public Utilities													
Measure	Gross operating revenue within Utah.													
Rate	<p>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</p> <table border="0"> <tr> <td>1995-96 was .265%</td> <td>2000-01 was .300%</td> </tr> <tr> <td>1996-97 was .300%</td> <td>2001-02 was .292% (For Coops .146%)</td> </tr> <tr> <td>1997-98 was .300%</td> <td>2002-03 was .297% (For Coops .1485%)</td> </tr> <tr> <td>1998-99 was .300%</td> <td>2003-04 was .300% (For Coops .1500%)</td> </tr> <tr> <td>1999-00 was .300%</td> <td>2004-05 was .291% (For Coops .14550%)</td> </tr> </table>		1995-96 was .265%	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%	2003-04 was .300% (For Coops .1500%)	1999-00 was .300%	2004-05 was .291% (For Coops .14550%)		
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Enacted	1935													
Disposition	To the Public Service Commission.													
Procedure	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.													
Exemptions	As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.													
Agency	Division of Public Utilities, Department of Commerce													
Yield	<table border="0"> <tr> <td>1999-00</td> <td>\$5,887,700</td> </tr> <tr> <td>2000-01</td> <td>\$6,069,100</td> </tr> <tr> <td>2001-02</td> <td>\$6,148,237</td> </tr> <tr> <td>2002-03</td> <td>\$6,839,600</td> </tr> <tr> <td>2003-04</td> <td>\$6,659,958</td> </tr> <tr> <td>2004-05</td> <td>\$7,179,798</td> </tr> </table>		1999-00	\$5,887,700	2000-01	\$6,069,100	2001-02	\$6,148,237	2002-03	\$6,839,600	2003-04	\$6,659,958	2004-05	\$7,179,798
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2002-03	\$6,839,600													
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2004-05	\$7,179,798													

Tax Type	PROPERTY TAX		
Statute	59-1-101 to 59-4-102		
Subject	Real and tangible personal property.		
Measure	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.		
Rate	Set annually by the boards of the various taxing entities. Statewide average tax rate was .011204 Effective tax rate excl. fee in lieu. (2004) Market value: 0.929%, Taxable value: 1.304% Highest overall rate .017987 (tax area in S.L. County) Lowest overall rate .007305 (tax area in Wayne County) In 2004 school districts received 55%, counties 19%, cities and towns 15% and special districts 11%.		
Enacted	1849		
Disposition	School districts, cities and towns, counties and special districts.		
Procedure	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.		
Exemptions	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 \$200,000 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 \$676, for the blind \$11,500 of taxable value of real and tangible personal property is exempt. Intangible property and inventories.		
Agency	Utah State Tax Commission		
Yield	1999	\$1,351,779,486	
	2000	\$1,437,329,779	
	2001	\$1,541,928,607	
	2002	\$1,608,884,900	
	2003	\$1,686,765,323	
	2004	\$ 1,796,354,030	
	2005	Est \$ 1,904,431,078	Includes automobile fee in lieu

IPA & PACIFICORP GROSS RECEIPTS TAX & RADIOACTIVE WASTE TAX			Tax Type
59-8-101 to 106, 59-8a-101 to 106, 59-24-101 to 109			Statute
Certain electrical corporations which are not required to pay Utah corporate franchise or income taxes (Intermountain Power Agency), certain corporations which provide electric power (PacifiCorp), radioactive waste facilities (Envirocare).			Subject
Gross income without deduction. Gross receipts less DEQ fees & other Federal & State taxes			Measure
Annual Gross Receipts	IPA Rate	PacifiCorp Rate	Rate
\$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%	
Rates for Radioactive waste			
Containerized class A— 12%			
Processed class A— 10%			
Uncontainerized unprocessed class A — 5%			
Alternate fuel material — 10 cents per cubic foot			
Pay product material — 10 cents per cubic foot			
Mixed waste — 5%			
1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax) 2001 revised 2001 (Radioactive Waste)			Enacted
To Uniform School Fund, distributed to local school districts.			Disposition
Returns due semiannually on or before the last day of July and January. Radioactive waste tax due quarterly.			Procedure
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. Government contracts in place prior to April 30, 2001			Exemptions
Utah State Tax Commission			Agency
1999-00	\$7,340,350		Yield
2000-01	\$8,340,437		
2001-02	\$7,958,723		
2002-03	\$8,092,684		
2003-04	\$13,146,921		
2004-05	\$15,341,792		
	*03-04 was the first year Radioactive waste tax was reported.		

Tax Type	INHERITANCE TAX	
Statute	59-11-101 to 115	
Subject	Transfer of property of decedent.	
Measure	Net value of estates transferred at death.	
Rate	The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.	
Enacted	1901	
Disposition	To General 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).	
Exemptions	As determined by Federal Estate Tax Return, Form 706.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$64,559,037
	2000-01	\$30,017,185
	2001-02	\$ 9,424,067
	2002-03	\$32,977,784
	2003-04	\$ 9,674,489
	2004-05	\$ 2,951,780

Tax Type	DRIVER'S LICENSE FEES	
Statute	53-3-105	
Subject	Operators' and commercial drivers' licenses.	
Measure	Each license issued and renewed.	
Rate	<p>Operators License: \$25 per orig. provisions ages 16 - 20; \$20 per orig. or renewal ages 21 - 64; \$15 per extension by mail ages 16-64; \$8 I.D. cards; \$6 per renewal ages 65 and over; \$7.50 motorcycles endorsement; \$5 taxicab endorsement and endorsement extension; \$13 duplicate license.</p> <p>Commercial Drivers License: Original or renewal written test \$35, skills test \$55 and \$5 each CDL endorsement.</p>	
Enacted	1933	
Disposition	Net revenue (after allocation to other State agencies) to a restricted fund for the Driver License Division.	
Procedure	Fees collected at time license is issued or renewed.	
Exemptions	None	
Agency	Driver License Division of the Department of Public Safety	
Yield	1999-00	\$9,130,612
	2000-01	\$8,311,035
	2001-02	\$9,132,000
	2002-03	\$9,105,581
	2003-04	\$9,263,803
	2004-05	\$9,870,655

Tax Type	COMMERCIAL VEHICLE PROPORTIONAL FEES*	
Statute	41-1a-301	
Subject	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.	
Measure	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.	
Rate	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. 12,001 - 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 months, 100%. Temporary 96 hour permit \$20 per single unit; \$40 per combination unit)	
Enacted	1951	
Disposition	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.	
Procedure	Temporary permits issued by Utah Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.	
Exemptions	Utah State and local government vehicles. Federal vehicles.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$20,382,341
	2000-01	\$19,082,075
	2001-02	\$19,733,676
	2002-03	\$19,853,488
	2003-04	\$19,978,431
	2004-05	\$20,543,017
	*This tax type also includes Registration & Highway User fees	

Tax Type	INSURANCE PREMIUM TAX	
Statute	59-9-101 to 106, 31A-33-114, & 31A-3-304	
Subject	Insurance covering property or risks located in Utah.	
Measure	Total premiums less returned premiums, reinsurance premiums, and dividends paid.	
Rate	Workers Compensation- Between 1% and 8% determined by the Industrial Commission. <ul style="list-style-type: none"> • Special assessment up to 2% during 2002-2004 • Title Insurance- .45% • Property, casualty, life and others - 2.25% • Motor Vehicle Insurance- .01% • Captive insurers tiered rate, minimum \$5,000 	
Enacted	1896	
Disposition	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.	
Procedure	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.	
Exemptions	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.	
Agency	Utah State Tax Commission	
Yield	1999-00	\$52,157,476
	2000-01	\$45,997,165
	2001-02	\$56,616,408
	2002-03	\$58,989,204
	2003-04	\$62,424,496
	2004-05	\$67,353,901

Tax Type	SELF-INSURERS TAX	
Statute	34A-2-202	
Subject	Self-insurers for Workers Compensation.	
Measure	Assessment based on a total calculated premium multiplied by an established premium assessment rate. The total calculated premium is based on the prospective loss cost for each class code and by an experience modification factor and safety factor.	
Rate	Between 1% and 8%, determined by the Industrial Commission. Special assessment of up to 2% for 2002-2004.	
Enacted	1917	
Disposition	9.75% total rate of which 9.25% goes to Employee Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, 1/4% to Uninsured Employer Fund.	
Procedure	Returns due by March 31. Installments required if prior year's tax is \$10,000 or more. Installments due April 30, July 31, and October 31.	
Exemptions	None	
Agency	Utah State Tax Commission	
Yield	1999-00	\$28,371,681
	2000-01	\$23,612,774
	2001-02	\$26,631,776
	2002-03	\$36,796,334
	2003-04	\$39,518,345
	2004-05	\$47,175,376

Tax Type	MOTOR VEHICLE REGISTRATION FEES	
Statute	41-1a-1206, 41-1a-201	
Subject	Motor vehicles, trailers or semi-trailers for operation on a highway.	
Measure	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.	
Rate	Private Motor Vehicle - \$21.50 + \$1.00 insurance database; Trailers - \$11; Commercial Trailer - \$110 lifetime; Small Commercial Trailers - \$8.50; Motorcycles - \$23.00 + 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) \$127; (cycles) \$51; (body shops) \$112; Manufacturers, crushers, remanufacturers & dismantlers \$102; Distributors \$61; Transporters \$51; Vintage Vehicles \$20.50.	
Enacted	1909	
Disposition	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.	
Procedure	Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.	
Exemptions	Vehicles owned by governmental units.	
Agency	Utah State Tax Commission	
Yield		
		<u>MV Fees</u>
		<u>Centennial Highway MV Fees</u>
	1999-00	\$25,848,208
	2000-01	\$25,935,355
	2001-02	\$27,378,255
	2002-03	\$28,358,991
	2003-04	\$29,390,563
	2004-05	\$30,689,653
		\$17,152,180
		\$17,327,632
		\$18,101,486
		\$18,670,340
		\$19,603,766
		\$20,390,645

Tax Type	MOTOR VEHICLE TITLE & TRANSFER FEES													
Statute	41-1a-501 et seq. & 41-1a-1210													
Subject	All motor vehicles and trailers.													
Measure	Each title issued, transfer of registration or duplicate.													
Rate	<ul style="list-style-type: none"> • Certification 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 													
Enacted	1935													
Disposition	Utah Transportation Fund. Net revenue (after allocation to other State agencies) 75% to Utah Department of Transportation, 25% to cities and counties.													
Procedure	Collected at time of application for title certificate, transfer, replacement or duplicate.													
Exemptions	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight.													
Agency	Utah State Tax Commission													
Yield	<table border="0"> <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> <tr> <td>2003-04</td> <td>\$4,514,635</td> </tr> <tr> <td>2004-05</td> <td>\$4,757,020</td> </tr> </table>		1999-00	\$4,173,401	2000-01	\$4,093,427	2001-02	\$4,166,363	2002-03	\$4,288,770	2003-04	\$4,514,635	2004-05	\$4,757,020
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2004-05	\$4,757,020													

Tax Type	AUTOMOBILE DRIVER EDUCATION FEE													
Statute	41-1a-1204-1205													
Subject	Motor Vehicles													
Measure	Every motor vehicle registered.													
Rate	\$2.50 per year.													
Enacted	1957													
Disposition	Uniform School Fund - Driver Education Program.													
Procedure	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.													
Exemptions	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.													
Agency	Utah State Tax Commission													
Yield	<table border="0"> <tr> <td>1999-00</td> <td>\$4,014,490</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> <tr> <td>2003-04</td> <td>\$4,416,044</td> </tr> <tr> <td>2004-05</td> <td>\$4,545,996</td> </tr> </table>		1999-00	\$4,014,490	2000-01	\$4,045,222	2001-02	\$4,188,489	2002-03	\$4,310,448	2003-04	\$4,416,044	2004-05	\$4,545,996
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Tax Type	MOTOR FUEL TAX													
Statute	59-13-101 to 212 and 59-13-401 to 404													
Subject	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.													
Measure	Gallons of motor and aviation fuel sold or used in Utah.													
Rate	<ul style="list-style-type: none"> • Motor fuel (vehicles & boats) - 24.5 cents per gallon • Aviation fuel - 4 cents per gallon for Federally Certified cargo or scheduled operations • Aviation fuel - 9 cents per gallon for all other operations effective 7/1/01 • 2% evaporation allowance. • Clean Motor Fuel - 4 cents per gallon 													
Enacted	1923													
Disposition	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.													
Procedure	Bond in an amount twice the estimated monthly tax. \$50,000 minimum, \$500,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. No bond is needed for distributors of aviation fuel with average tax liability of \$500 or less per month.													
Exemptions	Sales to U.S. Government and local government 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.													
Agency	Utah State Tax Commission													
Yield	<table border="0"> <tr><td>1999-00</td><td>\$250,567,597</td></tr> <tr><td>2000-01</td><td>\$242,075,797</td></tr> <tr><td>2001-02</td><td>\$246,510,899</td></tr> <tr><td>2002-03</td><td>\$244,770,528</td></tr> <tr><td>2003-04</td><td>\$251,806,452</td></tr> <tr><td>2004-05</td><td>\$251,500,512</td></tr> </table>	1999-00	\$250,567,597	2000-01	\$242,075,797	2001-02	\$246,510,899	2002-03	\$244,770,528	2003-04	\$251,806,452	2004-05	\$251,500,512	Includes motor, aviation, boat, off-highway fuel, and clean fuel incentive surcharge.
1999-00	\$250,567,597													
2000-01	\$242,075,797													
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Tax Type	SPECIAL FUEL TAX													
Statute	59-13-101 to 103, 301 to 322, 501 to 502													
Subject	Imposed on suppliers or users of special fuel.													
Measure	Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels, primarily diesel.)													
Rate	<ul style="list-style-type: none"> • 24.5 cents per gallon • 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. 													
Enacted	1941													
Disposition	Utah Transportation Fund. Net revenue (after allocation to other agencies) 75% to Utah Department of Transportation, 25% to cities and counties.													
Procedure	Bond in an account twice the estimated monthly tax. \$50,000 min., \$500,000 max. supplier bond. Suppliers report and remit tax monthly on or before the last day of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license user permit annually. Tax due on removal of undyed diesel from a refinery or terminal rack, or upon import into the state. Licensed or permitted users reporting tax on use basis may receive credit for tax paid. Users with vehicles weighing 26,000 lbs. or less are not required to report tax on use basis unless they have bulk storage.													
Exemptions	Refunds to government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.													
Agency	Utah State Tax Commission													
Yield	<table border="0"> <tr><td>1999-00</td><td>\$76,589,776</td></tr> <tr><td>2000-01</td><td>\$80,589,774</td></tr> <tr><td>2001-02</td><td>\$84,406,321</td></tr> <tr><td>2002-03</td><td>\$84,519,975</td></tr> <tr><td>2003-04</td><td>\$86,163,124</td></tr> <tr><td>2004-05</td><td>\$93,836,149</td></tr> </table>	1999-00	\$76,589,776	2000-01	\$80,589,774	2001-02	\$84,406,321	2002-03	\$84,519,975	2003-04	\$86,163,124	2004-05	\$93,836,149	
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