

## Utah Taxpayers Association



# 2013 FAST TAX

Tax Summary and Easy Reference

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This reference summarizes major Utah state and local taxes and is updated to include FY2011 actual revenues and FY2012 estimated revenues. These taxes comprise all major non-federal state revenue sources such as income, sales and fuel taxes, and most major local revenue sources, including property, general sales, and specific sales taxes.

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

- Utility franchise taxes imposed on energy and cable services
- Energy user sales taxes 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 staff of the Utah 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 logo for Parsons Behle & Latimer is a black square with the firm's name in white, bold, sans-serif capital letters. The text is arranged in three lines: "PARSONS", "BEHLE &", and "LATIMER".

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## Index to Taxes

### **Alcoholic Beverage Taxes**

Beer Tax	1
Wine, Liquor and Heavy Beer Tax	2

### **Cigarette and Tobacco Tax** 3

### **Environmental Taxes**

Environmental Assurance Fee	4
Waste Tire Recycling Fee	5

### **Income Taxes**

Individual Income Tax	6
Corporate Franchise Tax	7
IPA and Electrical Gross Receipts Tax	8

### **Inheritance Tax** 9

### **Insurance Taxes**

Insurance Premium Tax	10
Self Insurers Tax	11

### **Motor Vehicle Taxes**

Automobile Driver Education Tax	12
Motor Fuel Tax	13
Special Fuel Tax	14
Motor Vehicle Title and Transfer Fees	15
Motor Vehicle Registration Fees	16
Commercial Vehicle Proportional Registration Fees	17
Driver's License Fee	18

### **Property Tax** 19

### **Public Utility Regulation Fee** 20

### **Sales and Use Tax** 21

### **Severance Taxes**

Mine Severance Tax	22
Oil and Gas Severance Tax	23
Oil and Gas Conservation Fee	24

### **Telecommunications Taxes**

Municipal Telecommunications Licenses Tax	25
Emergency Services Phone Charge	26

### **Tourism, Recreation, Convention Facility Tax** 27

### **Transient Room Tax** 28

### **Unemployment Insurance Tax** 29

<b>Tax Type</b>	<b>BEER TAX</b>
<b>Statute</b>	59-15-101 to 109, 32B-2-401 to 405
<b>Subject</b>	Brewer, wholesaler and distributor.
<b>Measure</b>	Barrels of beer (One barrel contains 31 gallons).
<b>Rate</b>	<ul style="list-style-type: none"> <li>•\$12.80 per 31 gallon barrel of beer, effective July 2003</li> <li>•\$11.00 - July 1983</li> <li>•\$4.12 - July 1981</li> <li>•\$3.10 - July 1971</li> <li>•\$1.10 - May 1945</li> <li>•\$0.80 - March 1935</li> <li>•\$1.20 - January 1934</li> </ul>
<b>Enacted</b>	1934
<b>Disposition</b>	General Fund and Alcoholic Beverage Enforcement and Treatment Restricted Account.
<b>Procedure</b>	Brewers, distributors 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 licenses, \$2,000 for restaurant liquor licenses, and \$2,750 for private club liquor licenses.
<b>Exemptions</b>	Beer sold to U.S. government and its agencies, or beer exported from the state.
<b>Agency</b>	Utah State Tax Commission. Licensing under jurisdiction of Alcoholic Beverage Control Department.
<b>Yield</b>	2002-2003      \$10,356,639 2002-2004      \$ 9,367,478 2004-2005      \$ 8,918,275 2005-2006      \$ 8,720,081 2006-2007      \$ 8,587,477 2007-2008      \$ 9,070,330 2008-2009      \$ 8,567,379 2009-2010      \$ 7,724,653 2010-2011      \$ 7,273,601 2011-2012      \$ 8,425,461
<b>Page 1</b>	

WINE, LIQUOR AND HEAVY BEER MARK UP	Tax Type																																												
32B-2-304	Statute																																												
Retail sale of wine, distilled liquor, heavy beer and flavored malt beverage sold by Department of Alcoholic Beverage Control (DABC).	Subject																																												
The "landed case cost" of the product is the sum of the cost of the product, plus the Department's incurred in-bound shipping costs, plus administrative fee of \$0.90 per case.	Measure																																												
<ul style="list-style-type: none"><li>•For spirituous liquor, wine and flavored malt beverage, 86% above the landed case cost.</li><li>•For heavy beer, 64.5% above the landed case cost.</li><li>•For sales made to military installations in Utah, 15% above the landed case cost.</li><li>•For small brewers, 30% above the landed case cost.</li><li>•For small wineries or distillers, 47% above the landed case cost.</li></ul>	Rate																																												
2007- Wine, spirituous liquor and heavy beer 2008- Flavored malt beverage	Enacted																																												
10% of total gross revenues transferred to Uniform School Fund to support the school lunch program. Revenues are also appropriated by the Legislature to pay for the operating costs of DABC. Beginning in FY 2012, 1% is transferred to the Department of Public Safety. Remaining revenue (profit) is transferred to the General Fund.	Disposition																																												
Tax is part of total purchase price when wine, spirituous liquor, heavy beer and flavored malt beverages are purchased from State liquor store.	Procedure																																												
Religious wine.	Exemptions																																												
Utah Department of Alcoholic Beverage Control	Agency																																												
<table><tr><td></td><td>10% Transfer</td><td>Profit</td><td>Total</td></tr><tr><td>2002-2003</td><td>\$15,799,205</td><td>\$33,169,219</td><td>\$48,968,424</td></tr><tr><td>2003-2004</td><td>\$16,803,534</td><td>\$37,126,766</td><td>\$53,930,300</td></tr><tr><td>2004-2005</td><td>\$18,123,110</td><td>\$38,067,036</td><td>\$56,190,146</td></tr><tr><td>2005-2006</td><td>\$20,585,747</td><td>\$47,352,726</td><td>\$67,938,473</td></tr><tr><td>2006-2007</td><td>\$23,033,398</td><td>\$53,181,640</td><td>\$76,215,038</td></tr><tr><td>2007-2008</td><td>\$25,644,895</td><td>\$59,048,672</td><td>\$84,693,567</td></tr><tr><td>2008-2009</td><td>\$26,769,073</td><td>\$59,675,129</td><td>\$86,444,202</td></tr><tr><td>2009-2010</td><td>\$27,921,283</td><td>\$58,359,774</td><td>\$86,281,057</td></tr><tr><td>2010-2011</td><td>\$29,555,158</td><td>\$62,313,707</td><td>\$91,868,865</td></tr><tr><td>2011-2012</td><td>\$35,260,270</td><td>\$70,787,804</td><td>\$106,048,074</td></tr></table>		10% Transfer	Profit	Total	2002-2003	\$15,799,205	\$33,169,219	\$48,968,424	2003-2004	\$16,803,534	\$37,126,766	\$53,930,300	2004-2005	\$18,123,110	\$38,067,036	\$56,190,146	2005-2006	\$20,585,747	\$47,352,726	\$67,938,473	2006-2007	\$23,033,398	\$53,181,640	\$76,215,038	2007-2008	\$25,644,895	\$59,048,672	\$84,693,567	2008-2009	\$26,769,073	\$59,675,129	\$86,444,202	2009-2010	\$27,921,283	\$58,359,774	\$86,281,057	2010-2011	\$29,555,158	\$62,313,707	\$91,868,865	2011-2012	\$35,260,270	\$70,787,804	\$106,048,074	Yield
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Page 2																																													

Tax Type	CIGARETTE AND TOBACCO TAX																		
Statute	59-14-101 to 611																		
Subject	Imposed on wholesalers, distributors, retailers, manufacturers, jobbers, users, consumers 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"> <li>•\$1.70 per package of 20 cigarettes weighing greater than 3 lbs. per 1,000, effective 7/1/2010.</li> <li>•\$2.125 per package of 25 cigarettes weighing greater than 3 lbs. per 1,000, effective 7/1/2010.</li> <li>•86% of manufacturer's sale price on tobacco products, effective 7/1/2010</li> <li>•35 cents per package of 20 cigarettes equity assessment on non-participating manufacturer brands.</li> <li>•4% discount on stamp purchases in excess of \$25.00.</li> <li>•\$1.83 per ounce on moist snuff; effective 7/1/2010.</li> </ul>																		
Enacted	1923- Cigarettes; 1963- Tobacco products																		
Disposition	General Fund.																		
Procedure	<p>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 \$20.00. Wholesalers and distributors purchase stamp. Payment by affixing stamps within 72 hours after receipt of merchandise. Quarterly tax returns required of dealers liable for payment of tax on other tobacco products and a bond is required. License may be suspended or revoked for sales to underage youth.</p>																		
Exemptions	Export sales to licensed dealers in destination state.																		
Agency	Utah State Tax Commission																		
Yield	<table> <tr><td>2003-2004</td><td>\$ 61,684,763</td></tr> <tr><td>2004-2005</td><td>\$ 61,458,171</td></tr> <tr><td>2005-2006</td><td>\$ 60,320,088</td></tr> <tr><td>2006-2007</td><td>\$ 62,492,491</td></tr> <tr><td>2007-2008</td><td>\$ 62,264,155</td></tr> <tr><td>2008-2009</td><td>\$ 59,838,533</td></tr> <tr><td>2009-2010</td><td>\$ 58,696,339</td></tr> <tr><td>2010-2011</td><td>\$124,394,614</td></tr> <tr><td>2011-2012</td><td>\$123,295,718</td></tr> </table> <p>Includes Tobacco Products Tax, Tobacco Prevention, Cigarettes Tax and Cigarette License and Fees. Legislation increasing the Utah state tobacco tax took effect in FY2011 resulting in a significant increase in tobacco tax revenue.</p>	2003-2004	\$ 61,684,763	2004-2005	\$ 61,458,171	2005-2006	\$ 60,320,088	2006-2007	\$ 62,492,491	2007-2008	\$ 62,264,155	2008-2009	\$ 59,838,533	2009-2010	\$ 58,696,339	2010-2011	\$124,394,614	2011-2012	\$123,295,718
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Page 3																			



<b>ENVIRONMENTAL ASSURANCE FEE</b>	<b>Tax Type</b>
19-6-410.5	<b>Statute</b>
Importers and refiners of petroleum products.	<b>Subject</b>
Gallons of petroleum products sold, used or received for sale or use in the state.	<b>Measure</b>
1/2 cent per gallon.	<b>Rate</b>
1/2 cent environmental surcharge enacted 1990, repealed 5/97. Environmental Assurance Fee of 1/4 cent effective 7/1/98, repealed 6/30/03 and increased to 1/2 cent effective 7/1/03.	<b>Enacted</b>
Petroleum Storage Tank Fund to pay costs associated with storage tanks endangering the public health or environment.	<b>Disposition</b>
Report and remit fee monthly to the Tax Commission on or before the last day of the following month.	<b>Procedure</b>
First sale in interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2002-2003      \$3,290,611 2003-2004      \$6,056,756 2004-2005      \$5,681,904 2005-2006      \$6,904,367 2006-2007      \$6,085,428 2007-2008      \$5,505,557 2008-2009      \$4,234,044 2009-2010      \$4,595,328 2010-2011      \$4,459,471	<b>Yield</b>
	Page 4

<b>Tax Type</b>	<b>WASTE TIRE RECYCLING FEE</b>	
<b>Statute</b>	19-6-801 to 19-6-823	
<b>Subject</b>	Retail sales of new tires.	
<b>Measure</b>	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.	
<b>Rate</b>	\$1.00 per tire.	
<b>Enacted</b>	July 1, 1990	
<b>Disposition</b>	Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$65.00 per ton reimbursement as authorized by local county health departments.	
<b>Procedure</b>	Same as Sales and Use Tax.	
<b>Exemptions</b>	Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2002-2003      \$2,353,306 2003-2004      \$2,535,468 2004-2005      \$2,848,607 2005-2006      \$2,872,276 2006-2007      \$2,946,974 2007-2008      \$2,960,397 2008-2009      \$2,609,478 2009-2010      \$2,584,047 2010-2011      \$2,669,545 2011-2012      \$2,859,296	
<b>Page 5</b>		

<b>INDIVIDUAL INCOME TAX</b>	<b>Tax Type</b>
59-10-101 to 59-10-1405	<b>Statute</b>
Net income of individuals, estates and trusts.	<b>Subject</b>
Taxable income as provided in state statutes. State tax based on federal adjusted gross income with specified adjustments.	<b>Measure</b>
Beginning tax year 2008, 5% of federal AGI with adjustments.	<b>Rate</b>
1931	<b>Enacted</b>
Uniform School Fund, distributed to local school districts.	<b>Disposition</b>
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.	<b>Procedure</b>
Credit of 4.5% of federal personal exemptions and one of the following based on how federal income tax was filed; 6% credit of federal standard deduction or 6% of federal itemized deductions less state income tax deduction. Credit is phased out at 1.3 cents per dollar of state taxable income, about \$25,440 for married household, \$19,080 for head of household, and \$12,720 for single (2011).	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2002-2003      \$1,575,386,384 2003-2004      \$1,699,183,228 2004-2005      \$1,933,290,318 2005-2006      \$2,286,705,518 2006-2007      \$2,570,620,615 2007-2008      \$2,602,703,268 2008-2009      \$2,332,564,067 2009-2010      \$2,114,414,706 2010-2011      \$2,308,851,800 2011-2012      \$2,163,182,695	<b>Yield</b>
Includes 40% of Mineral Production Tax withholding.	<b>Page 6</b>

<b>Tax Type</b>	<b>CORPORATE FRANCHISE TAX</b>
<b>Statute</b>	59-7-101 to 805 and 59-1-401-403
<b>Subject</b>	Income of corporation located or doing business in Utah.
<b>Measure</b>	Net taxable income. Corporations that commenced doing business in Utah prior to January 1973 prepay that tax based on prior year income. IRS form 1120 line 28 is the statutory starting point in calculating Utah unadjusted income. Specific additions and subtractions required from that point. For apportionment purposes, for tax years beginning in 2011, corporations must first determine if they are a sales factor weighted taxpayer. Sales Factor Weighted Taxpayer is defined in Utah Code Annotated 50-7-302(1)(k) [2011 code]. All sales factor weighted taxpayers must use an apportionment fraction that weights the sales factor 4/6 for tax years beginning in 2011, 10/12 for tax years beginning in 2012 and 100% for tax years beginning 2013 and thereafter. Corporations that are not sales factor weighted taxpayers may elect either an evenly weighted three factor formula or a double weighted sales factor.
<b>Rate</b>	<ul style="list-style-type: none"> <li>•5% of taxable income for taxable year beginning anytime during 1984 or thereafter. Minimum tax is \$100.00.</li> <li>•4.65% January 1983.</li> <li>•4% January 1977 (federal, state, foreign taxes paid deduction eliminated), 6% January 1965, 4% January 1955, 3% May 1931.</li> </ul>
<b>Enacted</b>	1931
<b>Disposition</b>	Uniform School Fund, distributed to local schools.
<b>Procedure</b>	Returns due April 15 or the 15th day of the 4th month after close of income year. Corporations with established tax of \$3,000 or more required to make quarterly payments. Tax must be paid when the return is due.
<b>Exemptions</b>	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code, a building authority, a farmers cooperative and certain public agencies. Exempt organizations having unrelated business income under IRC 512 and homeowners associations having taxable income for federal purposes must file a return and pay tax on such income.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2003-2004      \$155,364,657 2004-2005      \$214,231,039 2005-2006      \$380,266,619 2006-2007      \$427,963,409 2007-2008      \$418,316,512 2008-2009      \$274,894,105 2009-2010      \$273,178,732 2010-2011      \$276,754,064 2011-2012      \$275,899,063
<b>Page 7</b>	Includes 60% of Mineral Production Tax withholding. As of '04-'05 includes Gross Receipts Tax.

IPA GROSS RECEIPTS TAX AND RADIOACTIVE WASTE FACILITY TAX	Tax Type																								
59-8-101 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), radioactive waste facilities (Energy Solutions).	Subject																								
Gross income without deduction. Gross receipts less DEQ fees and other federal and state taxes.	Measure																								
<table> <tr> <td><u>Annual Gross Receipts</u></td><td><u>IPA Rate</u></td></tr> <tr> <td>\$10 million or less</td><td>None</td></tr> <tr> <td>\$10 million to \$500 million</td><td>0.625%</td></tr> <tr> <td>\$500 million to \$1 billion</td><td>0.9375%</td></tr> <tr> <td>More than \$1 billion</td><td>1.25%</td></tr> <tr> <td> <u>Radioactive Waste</u></td><td> <u>Rates</u></td></tr> <tr> <td>Containerized class A</td><td>12%</td></tr> <tr> <td>Processed class A</td><td>10%</td></tr> <tr> <td>Uncontainerized unprocessed class A</td><td>5%</td></tr> <tr> <td>Alternate feed material</td><td>10 cents/cubic foot</td></tr> <tr> <td>By-product material</td><td>10 cents/cubic foot</td></tr> <tr> <td>Mixed waste</td><td>5%</td></tr> </table>	<u>Annual Gross Receipts</u>	<u>IPA Rate</u>	\$10 million or less	None	\$10 million to \$500 million	0.625%	\$500 million to \$1 billion	0.9375%	More than \$1 billion	1.25%	 <u>Radioactive Waste</u>	 <u>Rates</u>	Containerized class A	12%	Processed class A	10%	Uncontainerized unprocessed class A	5%	Alternate feed material	10 cents/cubic foot	By-product material	10 cents/cubic foot	Mixed waste	5%	Rate
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1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax, repealed 2006); revised 2001 (Radioactive Waste); 2003 (Radioactive Waste Facility Tax).	Enacted																								
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 and franchise taxes. Government contracts in place prior to April 30, 2001.	Exemptions																								
Utah State Tax Commission	Agency																								
<table> <tr> <td>2001-2002</td><td>\$ 7,958,723</td></tr> <tr> <td>2002-2003</td><td>\$ 8,092,684</td></tr> <tr> <td>2003-2004</td><td>\$13,146,921 ( Radioactive Waste Tax included)</td></tr> <tr> <td>2004-2005</td><td>\$15,341,792</td></tr> <tr> <td>2005-2006</td><td>As of '05-'06 these taxes are reported under the</td></tr> <tr> <td>2006-2007</td><td>Corporate Income Tax in order to preserve the</td></tr> <tr> <td>2007-2008</td><td>confidentiality of the specific corporations included</td></tr> <tr> <td>2008-2009</td><td>under the tax.</td></tr> <tr> <td>2009-2010</td><td></td></tr> </table>	2001-2002	\$ 7,958,723	2002-2003	\$ 8,092,684	2003-2004	\$13,146,921 ( Radioactive Waste Tax included)	2004-2005	\$15,341,792	2005-2006	As of '05-'06 these taxes are reported under the	2006-2007	Corporate Income Tax in order to preserve the	2007-2008	confidentiality of the specific corporations included	2008-2009	under the tax.	2009-2010		Yield						
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03-'04 was the first year Radioactive Waste Tax was reported.	Page 8																								

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	<p>The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.</p> <p>The Inheritance Tax has been eliminated for tax years 2005-2012 following the elimination of the tax by the federal government. Revenues reflect collections of taxes owed from years prior to 2005.</p>																													
Enacted	1901																													
Disposition	General Fund.																													
Procedure	No return needs to be filed.																													
Exemptions	As determined by the Federal Estate Tax Return, Form 706.																													
Agency	Utah State Tax Commission																													
Yield	<table><tr><td>2003-2004</td><td>\$</td><td>9,674,489</td></tr><tr><td>2004-2005</td><td>\$</td><td>2,951,780</td></tr><tr><td>2005-2006</td><td>\$</td><td>7,448,037</td></tr><tr><td>2006-2007</td><td>\$</td><td>497,617</td></tr><tr><td>2007-2008</td><td>\$</td><td>95,249</td></tr><tr><td>2008-2009</td><td>\$</td><td>320,749</td></tr><tr><td>2009-2010</td><td>\$</td><td>60,572</td></tr><tr><td>2010-2011</td><td>\$</td><td>129,495</td></tr><tr><td>2011-2012</td><td>\$</td><td>0</td></tr></table>			2003-2004	\$	9,674,489	2004-2005	\$	2,951,780	2005-2006	\$	7,448,037	2006-2007	\$	497,617	2007-2008	\$	95,249	2008-2009	\$	320,749	2009-2010	\$	60,572	2010-2011	\$	129,495	2011-2012	\$	0
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2009-2010	\$	60,572																												
2010-2011	\$	129,495																												
2011-2012	\$	0																												
Page 9																														

<b>INSURANCE PREMIUM TAX</b>	<b>Tax Type</b>
59-9-101 to 105, 31A-3-102 to 31A-28-212	<b>Statute</b>
Insurance covering property or risks located in Utah.	<b>Subject</b>
Total premiums less returned premiums, reinsurance premiums, and dividends paid.	<b>Measure</b>
<ul style="list-style-type: none"> <li>•Workers Compensation - Between 1% and 5% determined by the Industrial Commission.</li> <li>•Title Insurance - 0.45%.</li> <li>•Property, casualty, life and others - 2.25%.</li> <li>•Motor Vehicle Insurance - 0.01%.</li> <li>•Variable life insurance - 2.25% of the first \$100,000 premiums and 0.08% of premiums that exceed \$100,000.</li> </ul>	<b>Rate</b>
1896	<b>Enacted</b>
To General Fund except as specified: Firemen's Pension Fund receives 10% of life insurance tax and 50% of premium tax received for fire or allied lines insurance. Workers Comp 3% to Employers Reinsurance Fund, 0.25% to General Fund, and up to 0.50% to uninsured employers fund.	<b>Disposition</b>
Reports and payments due on or before March 31. Insurance Premium Tax in lieu of Corporation Franchise Tax. Installments required if prior year's tax is \$10,000 or more. Installments due on April 30, July 31 and Oct 31.	<b>Procedure</b>
Credit for property taxes paid for general state purposes and examinations 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. Offset for occupational health and safety related donations.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2003-2004      \$62,424,496 2004-2005      \$67,353,901 2005-2006      \$71,417,541 2006-2007      \$71,777,368 2007-2008      \$77,202,044 2008-2009      \$82,979,386 2009-2010      \$80,012,959 2010-2011      \$75,891,509 2011-2012      \$84,413,666	<b>Yield</b>

Page 10

<b>Tax Type</b>	<b>SELF INSURERS TAX</b>
<b>Statute</b>	34A-2-202 to 34A-2-203
<b>Subject</b>	Self-insurers for Workers Compensation.
<b>Measure</b>	Assessment based on the 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.
<b>Rate</b>	Between 1% and 5%, determined by the Labor Commission.
<b>Enacted</b>	1917
<b>Disposition</b>	3.8% total rate of which 3.0% goes to Employee Reinsurance Fund, 0.25% to Work Place Safety in the General Fund, up to 0.05% to Uninsured Employer Fund and 0.50% to Industrial Accidents Fund.
<b>Procedure</b>	Returns due by March 31. Installments required if prior year's tax is \$10,000 or more. Installments are due April 30, July 31 and Oct 31.
<b>Exemptions</b>	None.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2002-2003      \$36,796,334 2003-2004      \$39,518,345 2004-2005      \$47,175,376 2005-2006      \$43,440,929 2006-2007      \$46,324,108 2007-2008      \$49,168,715 2008-2009      \$42,097,617 2009-2010      \$16,090,498 2010-2011      \$14,134,349 2011-2012      \$12,908,233
<b>Page 11</b>	In 2010-2011 the variable rate dropped from 4.3% to 3.8%.



<b>AUTOMOBILE DRIVER EDUCATION FEE</b>	<b>Tax Type</b>
41-1a-1204 to 1205	<b>Statute</b>
Motor vehicles.	<b>Subject</b>
Every motor vehicle registered.	<b>Measure</b>
\$2.50	<b>Rate</b>
1957	<b>Enacted</b>
Uniform School Fund- Driver Education Program.	<b>Disposition</b>
Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.	<b>Procedure</b>
All government vehicles. Vehicles registered with a Purple Heart Special Group Plate. Motorcycles are exempt from the driver education fee, but Section 53-3-905 dedicates \$5.00 of the motorcycle's registration fee to motorcycle rider education.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2002-2003      \$4,310,448 2003-2004      \$4,416,044 2004-2005      \$4,545,996 2005-2006      \$4,735,406 2006-2007      \$4,885,570 2007-2008      \$5,029,084 2008-2009      \$5,002,262 2009-2010      \$4,982,308 2010-2011      \$5,031,938 2011-2012      \$5,108,029	<b>Yield</b>
	<b>Page 12</b>

<b>Tax Type</b>	<b>MOTOR FUEL TAX</b>
<b>Statute</b>	59-13-101 to 212 and 59-13-401 to 404
<b>Subject</b>	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.
<b>Measure</b>	Gallons of motor and aviation fuel sold or used in Utah.
<b>Rate</b>	<ul style="list-style-type: none"> <li>•Motor fuel (vehicles and boats) - 24.5 cents per gallon.</li> <li>•Aviation fuel - 2.5 cents per gallon for federally certified air carriers purchased at an international airport; effective 7/1/09.</li> <li>•Aviation fuel- 4 cents per gallon for federally certified cargo or scheduled operations.</li> <li>•Aviation fuel- 9 cents per gallon for all other operations; effective 7/1/07.</li> <li>•2% evaporation allowance.</li> </ul>
<b>Enacted</b>	1923
<b>Disposition</b>	Motor Fuel Tax: 70% to Utah Transportation Fund, 30% to cities and counties, lesser of 0.5% or \$1,050,000 to off-highway vehicle account. Boat Fuel Tax: parks and recreation to improve boating facilities. Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Department of Transportation.
<b>Procedure</b>	\$10,000 minimum, \$500,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. No bond is needed for distributors of aviation fuel with average tax liability of \$500 or less per month.
<b>Exemptions</b>	Sales to U.S. government and local government in manner prescribed by the Tax Commission. Fuel manufactured from Utah bituminous sands from Utah coal, oil shale, coal slate, rock asphalts or solid hydrocarbons. Export sales. Refund provision for off-highway agricultural use.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2002-2003      \$245,500,599 2003-2004      \$249,566,431 2004-2005      \$251,500,512 2005-2006      \$251,330,132 2006-2007      \$265,094,862 2007-2008      \$256,022,497 2008-2009      \$244,798,287 2009-2010      \$253,586,008 2010-2011      \$262,739,291 2011-2012      \$263,251,273
<b>Page 13</b>	Includes motor, aviation, boat, off-highway fuel and clean fuel incentive surcharge.

<b>SPECIAL FUEL TAX</b>	<b>Tax Type</b>
59-13-101 to 103, 301 to 322, 501 to 502	<b>Statute</b>
Imposed on suppliers or users of special fuel.	<b>Subject</b>
Gallons of special fuel sold or used on Utah highways. Special fuels are non-gasoline fuels, primarily diesel.	<b>Measure</b>
•24.5 cents per gallon. 8.5 cents per equivalent gallon for compressed natural gas (effective 1/1/09) and liquefied natural gas (effective 7/1/11).	<b>Rate</b>
1941	<b>Enacted</b>
Utah Transportation Fund. Net revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.	<b>Disposition</b>
\$10,000 minimum, \$500,000 maximum supplier bond. Suppliers report and remit tax monthly on or before the last day of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license user permit annually. Tax due on removal of undyed diesel from a refinery or terminal rack, or upon import into the state. Licensed or permitted users reporting tax on use basis may receive credit for tax paid. Users with vehicles weighing 26,000 lbs. or less are not required to report tax on use basis unless they have bulk storage.	<b>Procedure</b>
Refunds to exports, government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2003-2004      \$ 86,163,124 2004-2005      \$ 93,836,149 2005-2006      \$101,097,515 2006-2007      \$111,173,568 2007-2008      \$116,920,788 2008-2009      \$101,366,554 2009-2010      \$ 94,811,778 2010-2011      \$102,612,903 2011-2012      \$104,099,079	<b>Yield</b>
Page 14	

<b>Tax Type</b>	<b>MOTOR VEHICLE TITLE AND TRANSFER FEES</b>
<b>Statute</b>	41-1a-501 et seq. and 41-1a-1210
<b>Subject</b>	All motor vehicles, vessels and trailers.
<b>Measure</b>	Each title issued, transfer or registration or duplicate.
<b>Rate</b>	<ul style="list-style-type: none"> <li>•Certification of Title: \$6.00.</li> <li>•Duplicate Certificate of Title: \$6.00.</li> <li>•Duplicate Certificate of Registration: \$4.00.</li> <li>•Passenger and Truck Lost Plate Replace: \$5.00.</li> <li>•Motorcycle and Trailer Lost Plate Replace: \$5.00.</li> </ul>
<b>Enacted</b>	1935
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other State agencies): 70% to Utah Department of Transportation, 30% to cities and counties.
<b>Procedure</b>	Collect at time of application for title certificate, transfer, replacement or duplicate.
<b>Exemptions</b>	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight. Modular and prebuilt homes that are not constructed on a permanent chassis, manufactured and mobile homes that have been converted (affixed) to real property.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2003-2004      \$4,514,635 2004-2005      \$4,757,020 2005-2006      \$5,062,528 2006-2007      \$5,302,417 2007-2008      \$5,294,423 2008-2009      \$4,552,332 2009-2010      \$4,390,665 2010-2011      \$4,552,394 2011-2012      \$4,776,880
<b>Page 15</b>	

MOTOR VEHICLE REGISTRATION FEES	Tax Type																																												
41-1a-1206, 41-1a-201	Statute																																												
Motor vehicles, trailers or semi-trailers for operation on highway.	Subject																																												
Graduate scales based on gross laden weight of motor vehicles used for transportation of passengers or property. Flat fee for motor vehicles, private automobiles, trailers, manufacturers, transporters, dealers and wreckers.	Measure																																												
<ul style="list-style-type: none"><li>•Private Motor Vehicle: \$43.00 plus \$1.00 insurance database.</li><li>•Trailers: \$31.00.</li><li>•Commercial Trailers: \$130.00 lifetime.</li><li>•Small Commercial Trailers: \$28.50.</li><li>•Motorcycles: \$44.50 plus insurance database.</li><li>•Farm Trucks: \$53.00 plus \$9.00 for every 2,000 lbs. over 14,000 lbs.</li><li>•Vehicles over 12,000 lbs: \$69.50 plus \$19.00 for each additional 2,000 lbs.</li><li>•Dealers (new and used): \$127.00.</li><li>•Dealers (cycles): \$51.00.</li><li>•Dealers (body shop): \$112.00.</li><li>•Manufacturers, crushers, remanufacturers, dismantlers: \$102.00.</li><li>•Distributors: \$61.00.</li><li>•Transporters: \$51.00.</li><li>•Vintage Vehicles: \$45.00 for vehicles less than 40 years old, \$40.00 on initial registration for vehicles 40 years old.</li><li>•County Option Transportation Corridor Preservation Fee: Up to \$10.00 per registration.</li></ul>	Rate																																												
1909	Enacted																																												
Utah Transportation Fund. Net revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.	Disposition																																												
Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.	Procedure																																												
Heart Special Group Plate or renewals of vintage vehicles older than 40 years.	Exemptions																																												
Utah State Tax Commission	Agency																																												
<table><tr><td></td><td>MV Fees</td><td>Centennial Hwy MV Fees</td><td>Local Trans. Corridor Preservation Fee*</td></tr><tr><td>2002-2003</td><td>\$28,358,991</td><td>\$18,670,340</td><td>*Not collected</td></tr><tr><td>2003-2004</td><td>\$29,390,563</td><td>\$19,603,766</td><td>before 2007</td></tr><tr><td>2004-2005</td><td>\$30,689,653</td><td>\$20,390,645</td><td></td></tr><tr><td>2005-2006</td><td>\$32,579,496</td><td>\$21,447,542</td><td></td></tr><tr><td>2006-2007</td><td>\$34,292,547</td><td>\$22,297,129</td><td>\$11,090,035</td></tr><tr><td>2007-2008</td><td>\$35,365,683</td><td>\$22,956,032</td><td>\$ 9,926,487</td></tr><tr><td>2008-2009</td><td>\$34,917,295</td><td>\$22,897,562</td><td>\$14,082,828</td></tr><tr><td>2009-2010</td><td>\$33,447,169</td><td>\$24,748,611</td><td>\$16,944,081</td></tr><tr><td>2010-2011</td><td>\$35,109,856</td><td>\$22,985,400</td><td>\$17,152,500</td></tr><tr><td>2011-2012</td><td>\$35,685,524</td><td>\$23,341,995</td><td>\$17,610,295</td></tr></table>		MV Fees	Centennial Hwy MV Fees	Local Trans. Corridor Preservation Fee*	2002-2003	\$28,358,991	\$18,670,340	*Not collected	2003-2004	\$29,390,563	\$19,603,766	before 2007	2004-2005	\$30,689,653	\$20,390,645		2005-2006	\$32,579,496	\$21,447,542		2006-2007	\$34,292,547	\$22,297,129	\$11,090,035	2007-2008	\$35,365,683	\$22,956,032	\$ 9,926,487	2008-2009	\$34,917,295	\$22,897,562	\$14,082,828	2009-2010	\$33,447,169	\$24,748,611	\$16,944,081	2010-2011	\$35,109,856	\$22,985,400	\$17,152,500	2011-2012	\$35,685,524	\$23,341,995	\$17,610,295	Yield
	MV Fees	Centennial Hwy MV Fees	Local Trans. Corridor Preservation Fee*																																										
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	Page 16																																												

<b>Tax Type</b>	<b>COMMERCIAL VEHICLE PROPORTIONAL FEES</b>
<b>Statute</b>	41-1A-301, 41-1a-1207
<b>Subject</b>	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.
<b>Measure</b>	Based on registered weight and in-state miles as a percent of total miles traveled. Temporary permit available for up to 96 hrs. within the state for non-Utah-based vehicle in lieu of pro-rated registration.
<b>Rate</b>	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. 12,001-18,000: \$150.00 equivalent tax 18,001-34,000: \$200.00 equivalent tax 34,001-48,000: \$300.00 equivalent tax 48,001-64,000: \$450.00 equivalent tax 64,001 and over: \$600.00 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 \$25.00 per single unit; \$50.00 per combination unit.
<b>Enacted</b>	1951
<b>Disposition</b>	Utah Transportation Fund and Centennial Highway Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties through B&C road fund.
<b>Procedure</b>	Temporary permits issued by Utah State Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.
<b>Exemptions</b>	Utah State and local government vehicles, federal vehicles.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2003-2004      \$19,978,431 2004-2005      \$20,543,017 2005-2006      \$21,627,644 2006-2007      \$22,863,443 2007-2008      \$21,775,738 2008-2009      \$26,634,060 2009-2010      \$22,913,866 2010-2011      \$25,865,670 2011-2012      \$25,515,069
<b>Page 17</b>	This tax type includes Registration and Highway User fees.

<b>DRIVER'S LICENSE FEE</b>	<b>Tax Type</b>
53-3-105	<b>Statute</b>
Operators' and commercial drivers' licenses.	<b>Subject</b>
Each license issued and renewed.	<b>Measure</b>
<p>Operators License:</p> <ul style="list-style-type: none"> <li>•\$30 per original provisional, under 21.</li> <li>•\$25 per original or renewal, 21 and over.</li> <li>•\$18 per ID card.</li> <li>•\$13 per ID card renewal for disabled.</li> <li>•\$9.50 motorcycle endorsement.</li> <li>•\$7 taxicab endorsement and endorsement extensions.</li> <li>•\$18 duplicate license.</li> </ul> <p>Commercial Drivers' License:</p> <ul style="list-style-type: none"> <li>•\$40 original or renewal written test.</li> <li>•\$60 skills test.</li> <li>•\$7 CDL endorsement.</li> <li>•\$20 retake written test.</li> <li>•\$40 retake written test.</li> </ul>	<b>Rate</b>
1933	<b>Enacted</b>
Net revenue (after allocation to other State agencies) to a restricted fund for Drivers License Division.	<b>Disposition</b>
Fees collected at time license is issued or renewed.	<b>Procedure</b>
None.	<b>Exemptions</b>
Driver License Division of the Department of Public Safety	<b>Agency</b>
<p>2003-2004      \$ 9,263,803</p> <p>2004-2005      \$ 9,870,655</p> <p>2005-2006      \$ 9,359,234</p> <p>2006-2007      \$10,692,588</p> <p>2007-2008      \$14,386,375</p> <p>2008-2009      \$14,302,697</p> <p>2009-2010      \$14,230,532</p> <p>2010-2011      \$13,726,150</p> <p>2011-2012      \$14,990,526</p>	<b>Yield</b>

Page 18

<b>Tax Type</b>	<b>PROPERTY TAX</b>
<b>Statute</b>	59-1-101 to 59-4-102
<b>Subject</b>	Real and tangible personal property.
<b>Measure</b>	Valuation is 100% of fair market value for centrally assessed, commercial and personal property, and 55% for primary residential. Farmland assessed at value for agricultural purposes; mining property assessed using discounted cash flow or capitalized new revenue, but not less than value of land, improvements and personal property. Age-based uniform fee for autos, ATVs, motorcycles, non-commercial trailers, personal watercraft, boats shorter than 31 feet; 1.0% for motor homes; 1.5% light weight trucks, value based not age based commercial trailers, boats longer than 31 feet.
<b>Rate</b>	Set annually by the boards of various taxing entities. •Effective tax rate excludes fee in lieu (2011). •Market value: 0.90494%; Taxable value: 1.2575%. •Highest overall rate (2011): 0.018668 (tax area in Salt Lake County). •Lowest overall rate (2011): 0.005689 (tax area in Wayne County). In 2011 school districts received 55%, counties 19%, cities and towns 14% and special districts 12%.
<b>Enacted</b>	1849
<b>Disposition</b>	School districts, cities, towns, counties and special districts.
<b>Procedure</b>	Tax Commission assesses transportation, telecommunication, utilities, railroads, mines and gas/oil production. County assessors assess all other property as of noon January 1, annually. Veterans with a disability, blind, indigent, and circuit breaker applicants have September 1 filing. By August 17, local tax entities set tax rates. By July 22, valuation notices mailed to taxpayers (except centrally assessed which are mailed by May 1st). Centrally assessed taxpayers must appeal by June 1. Taxpayers who have locally assessed property have until the later of September 15 or 45 days after valuation notices are mailed to appeal assessments. Sixty days thereafter, Board of Equalization issues decision. By November 1, tax notices mailed. November 30, taxes due.
<b>Exemptions</b>	Property of government, or non-profit entities used exclusively for religious, charitable or education purposes. Freeport goods, livestock, machinery and equipment used for agricultural purposes. Veterans with a disability or their widows based on the percentage of disability up to \$237,949 taxable value. Credit for homeowners or renters "circuit breaker" is based on income. "Indigent Abatement" for poor is 50% of the tax due, to a maximum of \$886, for the blind \$11,500 of taxable value of real and tangible personal property is exempt. Other types of exemptions such as personal property exemption, property to furnish power for irrigation purposes, intangible property and inventories.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2004      \$1,796,354,030 2005      \$1,888,716,549 2006      \$2,058,326,860 2007      \$2,237,691,058 2008      \$2,425,078,378 2009      \$2,551,151,126 2010      \$2,502,414,690 2011      \$2,584,024,228 2012      \$2,677,532,900
<b>Page 19</b>	



<b>PUBLIC UTILITIES REGULATION FEE</b>	<b>Tax Type</b>
54-5-1.5 to 4	<b>Statute</b>
Public utilities.	<b>Subject</b>
Gross operating revenue within Utah.	<b>Measure</b>
<p>Maximum rate: 0.3% of gross operating revenue for the preceding year. Minimum tax: \$50 supplemental assessments can be made, but must be within the 0.3% maximum rate.</p> <p>Average rate for:  2002-2003 was 0.297% (For Coops: 0.1485%)  2003-2004 was 0.300% (For Coops: 0.1500%)  2004-2005 was 0.291% (For Coops: 0.1455%)  2005-2006 was 0.271% (For Coops: 0.1355%)  2006-2007 was 0.271% (For Coops: 0.1395%)  2007-2008 was 0.270% (For Coops: 0.1350%)  2008-2009 was 0.264% (For Coops: 0.1320%)  2009-2010 was 0.220% (For Coops: 0.1100%)  2010-2011 was 0.286% (For Coops: 0.1430%)  2011-2012 was 0.261% (For Coops: 0.1305%)</p>	<b>Rate</b>
1935	<b>Enacted</b>
Public Service Commission.	<b>Disposition</b>
Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.	<b>Procedure</b>
As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.	<b>Exemptions</b>
Division of Public Utilities, Department of Commerce	<b>Agency</b>
2003-2004      \$6,659,958 2004-2005      \$7,157,051 2005-2006      \$7,376,237 2006-2007      \$8,165,088 2007-2008      \$8,217,317 2008-2009      \$8,155,345 2009-2010      \$6,523,193 2010-2011      \$8,595,074 2011-2012      \$8,781,365	<b>Yield</b>
Page 20	

Tax Type	SALES AND USE TAX																																																
Statute	59-12-101 to 59-12-2106																																																
Subject	Retail sales of tangible goods, services and products transferred electronically.																																																
Measure	Retail sales of tangible personal property and taxable services.																																																
Rate	<p>•State: 4.7%, except power and fuel for residential use 2%, and food 1.75%.</p> <p>•Local Option - Cities and counties municipal districts up to 1%. County option: 0.25%. Public transit: 0.3%. Additional public transit: 0.25%. Additional regionally significant transportation infrastructure: 0.25%. Municipal Highway Tax adoptable for municipalities without mass transit: 0.3%. Local botanical, cultural, recreational and zoological orgs (ZAP): 0.1%.</p> <p>•Resort Tax - Up to 1.1% for a city or town in which the transient room capacity is at least 66% of the permanent census population and an additional 0.5% for the replacement of debt.</p> <p>•Rural County and City Hospital Tax - Rural counties or cities up to 1% to fund county or city hospitals or nursing care facilities.</p> <p>•Recreation facilities - 0.10%, town option - 1.0%, city and town option - 0.20%, fixed guideway - 0.30%, county of second class airport - 0.25%.</p>																																																
Enacted	Retail sales: 1933, Use: 1937, Local Option: 1959, Transit: 1974, Resort Local Option: 1983, Arts: 1993, County Option: 1997, Hospital: 1993.																																																
Disposition	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 1.31% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale/delivery. Local option tax adopts state taxes by reference. Manufacturers and semiconductors producers must report exempt manufacturer's equipment purchases.																																																
Exemptions	Sales to government, charitable, religious, non-residential motor vehicles, shipments out-of-state by common carriers, pollution control devices, prescription drugs, farm machinery, medical oxygen, 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, certain building materials used out of state, machinery, parts, and equipment used in manufacturing and mining activities and web search portals, industrial fuel use, steel mill exceptions, telecommunication equipment, machinery, and software exemptions, energy-related equipment, mailing lists, semiconductor fabricating, processing, or research and development material, locomotive fuel, ski resort equipment, machinery and equipment for film, television, or video production and medical equipment, textbook sales for higher education.																																																
Agency	Utah State Tax Commission																																																
Yield	<table> <tr> <th></th><th>FY2009</th><th>FY2010</th><th>FY2011</th><th>FY2012</th></tr> <tr> <td>State</td><td>1,547,472,747</td><td>1,402,670,262</td><td>1,601,399,490</td><td>1,582,530,206</td></tr> <tr> <td>Municipal</td><td>425,127,553</td><td>398,888,385</td><td>415,441,413</td><td>441,463,981</td></tr> <tr> <td>Transit**</td><td>177,405,986</td><td>168,786,842</td><td>171,841,524</td><td>182,476,684</td></tr> <tr> <td>County</td><td>106,801,736</td><td>99,858,519</td><td>104,012,820</td><td>110,329,024</td></tr> <tr> <td>Resort</td><td>11,675,733</td><td>11,826,984</td><td>12,691,911</td><td>13,485,629</td></tr> <tr> <td>Rural Hospital</td><td>8,350,545</td><td>5,670,159</td><td>2,404,742</td><td>2,827,025</td></tr> <tr> <td>ZAP</td><td>27,065,125</td><td>25,850,763</td><td>26,787,519</td><td>28,834,681</td></tr> <tr> <td>Highway (local)</td><td>11,608,893</td><td>9,861,529</td><td>10,913,121</td><td>12,160,309</td></tr> </table>					FY2009	FY2010	FY2011	FY2012	State	1,547,472,747	1,402,670,262	1,601,399,490	1,582,530,206	Municipal	425,127,553	398,888,385	415,441,413	441,463,981	Transit**	177,405,986	168,786,842	171,841,524	182,476,684	County	106,801,736	99,858,519	104,012,820	110,329,024	Resort	11,675,733	11,826,984	12,691,911	13,485,629	Rural Hospital	8,350,545	5,670,159	2,404,742	2,827,025	ZAP	27,065,125	25,850,763	26,787,519	28,834,681	Highway (local)	11,608,893	9,861,529	10,913,121	12,160,309
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Page 21	*Portions of the state sales tax rate are earmarked for local highways, water projects and the Centennial Highway Fund.** Includes revenues earmarked for roads.																																																

<b>MINE SEVERANCE TAX</b>	<b>Tax Type</b>
59-5-201 to 215	<b>Statute</b>
Metalliferous mine production.	<b>Subject</b>
Gross value of metalliferous ore or metals.	<b>Measure</b>
<p>2.6% of taxable value. Taxable value differs according to the type of mineral.</p> <ul style="list-style-type: none"> <li>•Beryllium: taxable value is 125% of the direct mining costs.</li> <li>•All other materials: taxable value equals 30% of gross proceeds.</li> <li>•Ore shipped out of state or sold: taxable value equals 80% of gross proceeds.</li> </ul>	<b>Rate</b>
1937	<b>Enacted</b>
General Fund. Revenues exceeding \$27.6 million are deposited into permanent state trust fund.	<b>Disposition</b>
Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.	<b>Procedure</b>
\$50,000 annual exemption.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
<p>2002-2003     \$ 5,833,936</p> <p>2003-2004     \$ 6,026,484</p> <p>2004-2005     \$11,447,429</p> <p>2005-2006     \$17,042,798</p> <p>2006-2007     \$23,604,499</p> <p>2007-2008     \$26,547,270</p> <p>2008-2009     \$14,573,697</p> <p>2009-2010     \$20,865,384</p> <p>2010-2011     \$27,118,296</p> <p>2011-2012     \$25,401,211</p>	<b>Yield</b>
Page 22	

Tax Type	OIL AND GAS SEVERANCE TAX																			
Statute	59-5-101 to 120																			
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"><li>•Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel.</li><li>•Natural Gas: 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above.</li><li>•Natural Liquid Gas: 4% of taxable value.</li></ul>																			
Enacted	1955																			
Disposition	General Fund. Revenues exceeding \$71 million are deposited in permanent state trust fund. Uintah Basin and Navajo Revitalization Funds receive 80% of taxes collected on oil, gas or other hydrocarbon substances produced from a well held in the trust by the United States for the Tribe and its members. Uintah Basin receives up to \$6,000,000 plus a percentage difference for the consumer price index and Navajo receives up to \$3,000,000.																			
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, December 1.																			
Exemptions	Tax-exempt royalties paid to Federal, State and Indian lands deducted. Stripper wells (20 or less bbls. of oil /day or 60 mcf of gas/day for qualifying periods) 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 January 1, 1995. Also, a 50% tax rate reduction on incremental production achieved from an enhanced recovery project.																			
Agency	Utah State Tax Commission																			
Yield	<table><tr><td>2003-2004</td><td>\$40,875,853</td></tr><tr><td>2004-2005</td><td>\$57,935,747</td></tr><tr><td>2005-2006</td><td>\$76,501,945</td></tr><tr><td>2006-2007</td><td>\$72,429,873</td></tr><tr><td>2007-2008</td><td>\$73,496,948</td></tr><tr><td>2008-2009</td><td>\$79,907,653</td></tr><tr><td>2009-2010</td><td>\$63,361,494</td></tr><tr><td>2010-2011</td><td>\$67,846,185</td></tr><tr><td>2011-2012</td><td>\$74,358,167</td></tr></table>		2003-2004	\$40,875,853	2004-2005	\$57,935,747	2005-2006	\$76,501,945	2006-2007	\$72,429,873	2007-2008	\$73,496,948	2008-2009	\$79,907,653	2009-2010	\$63,361,494	2010-2011	\$67,846,185	2011-2012	\$74,358,167
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	Includes Uintah Basin and Navajo Revitalization Funds. 2009 includes contributions to Oil and Gas Severance Tax Permanent Trust Fund. No contribution was made to Trust Fund in 2010.																			

Page 23

<b>OIL AND GAS CONSERVATION FEE</b>	<b>Tax Type</b>
40-6-14	<b>Statute</b>
Oil and gas production.	<b>Subject</b>
Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	<b>Measure</b>
0.2% of the value at the well of the oil or gas produced and saved, sold or transported from the oil gas field where produced.	<b>Rate</b>
1955	<b>Enacted</b>
General Fund. Priority is given to paying the expenses of administration of the board and Division of Oil, Gas and Mining.	<b>Disposition</b>
Quarterly fee payments remitted for the quarter January 1 - March 31, on or before June 1; for the quarter April 1 - June 30, on or before September 1; for the quarter July 1 - September 30, on or before December 1; for the quarter October 1 - December 31, on or before March 1 of the next year.	<b>Procedure</b>
The tax does not apply to federal and state interest, Indian interest, and oil and gas used in producing or drilling operations or for repressuring or recycling purposes.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2003-2004      \$2,696,250 2004-2005      \$3,631,963 2005-2006      \$5,560,449 2006-2007      \$4,747,883 2007-2008      \$5,408,934 2008-2009      \$6,835,191 2009-2010      \$4,191,039 2010-2011      \$5,784,545 2011-2012      \$6,432,953	<b>Yield</b>

Page 24

<b>Tax Type</b>	<b>MUNICIPAL TELECOMMUNICATIONS LICENSE TAX</b>	
<b>Statute</b>	10-1-401 to 10-1-410	
<b>Subject</b>	Gross receipts of telecommunications providers in the state of Utah.	
<b>Measure</b>	All of the telecommunications provider's gross state receipts from telecommunications service that are attributed to the municipality.	
<b>Rate</b>	3.5% (effective July 1, 2007).	
<b>Enacted</b>	2004	
<b>Disposition</b>	To the cities where adopted.	
<b>Procedure</b>	Municipality enters into an interlocal agreement with the Utah Tax Commission where the commission collects the fee as it would the state sales and use tax. The commission transfers electronically the proceeds minus a collection fee back to the municipality.	
<b>Exemptions</b>	None.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2004-2005      \$30,580,552 2005-2006      \$39,959,327 2006-2007      \$39,147,758 2007-2008      \$45,397,628 2008-2009      \$42,829,208 2009-2010      \$41,986,075 2010-2011      \$38,550,899 2011-2012      \$39,768,411	
<b>Page 25</b>	Tax not collected prior to 2004.	

<b>EMERGENCY SERVICES PHONE CHARGE- LOCAL</b>	<b>Tax Type</b>
69-2-5 to 69-2-5.6	<b>Statute</b>
Imposed on users of telecommunications services.	<b>Subject</b>
On radio communications access lines, local exchange service switched access lines, and any other service, including VOIP, that allows the user to make and receive calls from the public switched telephone network.	<b>Measure</b>
\$0.69 imposed by county/city to fund 911. \$0.07 imposed by the state to support the Poison Control Center at the University of Utah. 1.9% service charge on sales price of prepaid disposable cell phones and disposable cell phone minutes.	<b>Rate</b>
1986- Local 911	<b>Enacted</b>
E-911 response centers.	<b>Disposition</b>
Collected by telecommunications service providers. Filers must identify each specific jurisdiction where telecommunications services are provided. Returns are filed monthly, quarterly or annually.	<b>Procedure</b>
None.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2004-2005      \$22,449,218 2005-2006      \$25,434,065 2006-2007      \$25,790,366 2007-2008      \$27,465,670 2008-2009      \$26,116,969 2009-2010      \$26,102,465 2010-2011      \$25,788,259 2011-2012      \$22,954,708	<b>Yield</b>
Page 26	

<b>Tax Type</b>	<b>TOURISM, RECREATION, CULTURAL, CONVENTION, AND AIRPORT FACILITY TAX</b>	
<b>Statute</b>	59-12-601 to 59-12-607	
<b>Subject</b>	food and beverages. Rental of rooms in counties of first class. Short-term leases of motor vehicles not exceeding 30 days.	
<b>Measure</b>	Rental price of automobiles and recreation vehicles for periods not exceeding thirty days. Price of restaurant meals, deliveries, and room rental (including campgrounds and trailer courts).	
<b>Rate</b>	Up to 1% of the price of alcoholic beverages, food and food ingredients or prepared food. Up to 0.5% 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 option of 4%. Motor vehicles also have a statewide 2.5% rental tax.	
<b>Enacted</b>	1990 Tourism, recreation. July 1991 Restaurant Tax.	
<b>Disposition</b>	To counties where collected. Used for tourism promotion and the development, operation and maintenance of airport, cultural, tourist, recreation and convention facilities.	
<b>Procedure</b>	Levied and collected in the same manner as the Sales and Use Tax.	
<b>Exemptions</b>	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement, or vehicles rented for the purpose of moving personal household goods.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	2003-2004      \$34,037,735 2004-2005      \$36,255,996 2005-2006      \$45,401,207 2006-2007      \$44,337,297 2007-2008      \$48,002,666 2008-2009      \$45,251,119 2009-2010      \$45,258,481 2010-2011      \$47,351,230 2011-2012      \$50,134,347	
<b>Page 27</b>		



<b>TRANSIENT ROOM TAX</b>	<b>Tax Type</b>
59-12-301 to 306, 59-12-352 to 359	<b>Statute</b>
All motels, hotels, campgrounds and trailer courts.	<b>Subject</b>
Room and space rental charge.	<b>Measure</b>
<ul style="list-style-type: none"> <li>•Up to 4.25% as fixed by county ordinance, effective 10/1/06.</li> <li>•Up to 1% fixed by municipal ordinance; effective 1/1/08 an additional 0.5% fixed by municipal ordinance; effective 1/1/98 for repayment of debt.</li> </ul>	<b>Rate</b>
1965	<b>Enacted</b>
To counties or cities where adopted.	<b>Disposition</b>
Levied and collected in the same manner as the Sales and Use tax.	<b>Procedure</b>
Same as those for the Sales and Use Tax. Resale exemption does not apply.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2003-2004      \$18,283,216 2004-2005      \$19,005,166 2005-2006      \$21,384,168 2006-2007      \$26,219,426 2007-2008      \$30,373,854 2008-2009      \$24,445,300 2009-2010      \$24,007,496 2010-2011      \$26,893,159 2011-2012      \$34,937,494	<b>Yield</b>
Includes municipality transient room tax. As of 2009 includes First Class Country Transient Room Tax.	<b>Page 28</b>

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	(1994) First \$16,200 in wages; (1995) First \$16,500 in wages; (1996) First \$17,200 in wages; (1997) First \$17,800 in wages; (1998) First \$18,500 in wages; (1999) First \$19,400 in wages; (2000) First \$20,200 in wages; (2001) First \$21,400 in wages; (2002) First \$22,000 in wages; (2003) First \$22,500 in wages; (2004) First \$22,700 in wages; (2005) First \$23,000 in wages; (2006) First \$24,000 in wages; (2007) First \$25,400 in wages; (2008) First \$26,700 in wages; (2009) First \$27,800 in wages; (2010) First \$28,300 in wages; (2011) First \$28,600 in wages; (2012) First \$29,500 in wages; (2013) First \$30,300 in wages.																							
Rate	Beginning Jan. 1, 2008 minimum rate 0.1%, maximum rate 9.1%. Beginning Jan. 1, 2009 minimum rate 0.2%, maximum rate 9.2%. Beginning Jan. 1, 2012 minimum rate 0.4%, maximum rate 7.4%. Average rates: <table><tr><td>1993- 0.97%</td><td>1998- 0.63%</td><td>2003- 0.63%</td><td>2008- 0.57%</td></tr><tr><td>1994- 0.98%</td><td>1999- 0.63%</td><td>2004- 1.06%</td><td>2009- 0.57%</td></tr><tr><td>1995- 0.91%</td><td>2000- 0.42%</td><td>2005- 1.38%</td><td>2010- 0.74%</td></tr><tr><td>1996- 0.88%</td><td>2001- 0.46%</td><td>2006- 1.31%</td><td>2011- 1.54%</td></tr><tr><td>1997- 0.74%</td><td>2002- 0.49%</td><td>2007- 0.90%</td><td>2012- 1.57% est</td></tr></table>				1993- 0.97%	1998- 0.63%	2003- 0.63%	2008- 0.57%	1994- 0.98%	1999- 0.63%	2004- 1.06%	2009- 0.57%	1995- 0.91%	2000- 0.42%	2005- 1.38%	2010- 0.74%	1996- 0.88%	2001- 0.46%	2006- 1.31%	2011- 1.54%	1997- 0.74%	2002- 0.49%	2007- 0.90%	2012- 1.57% est
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1997- 0.74%	2002- 0.49%	2007- 0.90%	2012- 1.57% est																					
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, domestic services, family employment, casual labor, employees of foreign governments, commission sales people (insurance, securities, real estate, etc.), clergy, newspaper delivery persons, certain metal mining lessees.																							
Agency	Utah Department of Workforce Services																							
Yield	<table><tr><td>2003-2004</td><td>\$115,410,645</td></tr><tr><td>2004-2005</td><td>\$183,899,858</td></tr><tr><td>2005-2006</td><td>\$234,516,020</td></tr><tr><td>2006-2007</td><td>\$192,047,280</td></tr><tr><td>2007-2008</td><td>\$160,856,561</td></tr><tr><td>2008-2009</td><td>\$117,889,767</td></tr><tr><td>2009-2010</td><td>\$119,126,315</td></tr><tr><td>2010-2011</td><td>\$210,404,084</td></tr><tr><td>2011-2012</td><td>\$334,180,158</td></tr></table>				2003-2004	\$115,410,645	2004-2005	\$183,899,858	2005-2006	\$234,516,020	2006-2007	\$192,047,280	2007-2008	\$160,856,561	2008-2009	\$117,889,767	2009-2010	\$119,126,315	2010-2011	\$210,404,084	2011-2012	\$334,180,158		
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2010-2011	\$210,404,084																							
2011-2012	\$334,180,158																							
Page 29	The average unemployment insurance rate for 2011 doubled from 2010 resulting in a significant increase in revenue.																							



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