

Utah Taxpayers Association



2015 FAST TAX

Tax Summary and Easy Reference

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A Publication of the Utah Taxpayers Association
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This reference summarizes major Utah state and local taxes and is updated to include FY2013 actual revenues and FY2014 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 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, Department of Alcoholic Beverage Control and the Department of Workforce Services for their cooperation in providing information contained in this reference.



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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	
Mining 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

Tax Type	BEER TAX																						
Statute	59-15-101 to 109																						
Subject	Brewer, wholesaler and distributor.																						
Measure	Barrels of beer (one barrel contains 31 gallons).																						
Rate	<ul style="list-style-type: none"> •\$12.80 per 31 gallon barrel of beer, effective July 2003 •\$11.00 - July 1983 •\$4.12 - July 1981 •\$3.10 - July 1971 •\$1.10 - May 1945 •\$0.80 - March 1935 •\$1.20 - January 1934 																						
Enacted	1934																						
Disposition	General Fund and Alcoholic Beverage Enforcement and Treatment Restricted Account.																						
Procedure	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.																						
Exemptions	Beer sold to U.S. government and its agencies, or beer exported from the state.																						
Agency	Utah State Tax Commission. Licensing under jurisdiction of Alcoholic Beverage Control Department.																						
Yield	<table border="0"> <tr><td>2003-2004</td><td>\$ 9,367,478</td></tr> <tr><td>2004-2005</td><td>\$ 8,918,275</td></tr> <tr><td>2005-2006</td><td>\$ 8,720,081</td></tr> <tr><td>2006-2007</td><td>\$ 8,587,477</td></tr> <tr><td>2007-2008</td><td>\$ 9,070,330</td></tr> <tr><td>2008-2009</td><td>\$ 8,567,379</td></tr> <tr><td>2009-2010</td><td>\$ 7,724,653</td></tr> <tr><td>2010-2011</td><td>\$ 7,273,601</td></tr> <tr><td>2011-2012</td><td>\$ 8,425,461</td></tr> <tr><td>2012-2013</td><td>\$ 8,422,487</td></tr> <tr><td>2013-2014</td><td>\$ 8,090,896</td></tr> </table>	2003-2004	\$ 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	2012-2013	\$ 8,422,487	2013-2014	\$ 8,090,896
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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 DABC's incurred in-bound shipping costs, plus administrative fee of \$0.90 per case.	Measure																																																
<ul style="list-style-type: none"> •For spirituous liquor, wine and flavored malt beverage, 86% above the landed case cost. •For heavy beer, 64.5% above the landed case cost. •For sales made to military installations in Utah, 15% above the landed case cost. •For small brewers, 30% above the landed case cost. •For small wineries or distillers, 47% above the landed case cost. 	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 border="1"> <thead> <tr> <th></th> <th>10% Transfer</th> <th>Profit</th> <th>Total</th> </tr> </thead> <tbody> <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> <tr><td>2012-2013</td><td>\$38,155,214</td><td>\$81,250,425</td><td>\$119,505,639</td></tr> <tr><td>2013-2014</td><td>\$38,343,822</td><td>\$87,808,496</td><td>\$126,152,318</td></tr> </tbody> </table>		10% Transfer	Profit	Total	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	2012-2013	\$38,155,214	\$81,250,425	\$119,505,639	2013-2014	\$38,343,822	\$87,808,496	\$126,152,318	Yield
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	Page 2																																																

Tax Type	CIGARETTE AND TOBACCO TAX																						
Statute	59-14-101 to 707																						
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"> •\$1.70 per package of 20 cigarettes weighing greater than 3 lbs. per 1,000, effective 7/1/2010. •\$2.125 per package of 25 cigarettes weighing greater than 3 lbs. per 1,000, effective 7/1/2010. •86% of manufacturer's sale price on tobacco products, effective 7/1/2010. •35 cents per package of 20 cigarettes equity assessment on non-participating manufacturer brands. •4% discount on stamp purchases in excess of \$25.00. •\$1.83 per ounce on moist snuff; effective 7/1/2010. •Little cigars are taxed at the same rate and in the same manner as cigarettes. 																						
Enacted	1923 - Cigarettes; 1963 - Tobacco products																						
Disposition	General Fund.																						
Procedure	Retailers and dealers must secure for each separate place of business a \$30.00 Tax Commission license, valid for 3 years. A renewal license is \$20.00. Bond is required for stamping or imprinting. Wholesalers and distributors purchase state stamps that must be affixed to each individual package 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	<table border="0"> <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> <tr><td>2012-2013</td><td>\$112,458,465</td></tr> <tr><td>2013-2014</td><td>\$113,009,885</td></tr> </table> <ul style="list-style-type: none"> •Includes Tobacco Products Tax, Tobacco Prevention, Cigarettes Tax and Cigarette License and Fees. Legislation increasing the Utah state tobacco tax rate took effect in FY2011, resulting in a significant increase in tobacco tax revenue. 	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	2012-2013	\$112,458,465	2013-2014	\$113,009,885
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Page 3																							

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
13/20 cents per gallon.	Rate
1/2 cent environmental surcharge enacted 1990, repealed 5/1997. Environmental Assurance Fee of 1/4 cent effective 7/1/1998, repealed 6/30/2003 and increased to 1/2 cent effective 7/1/2003.	Enacted
Petroleum Storage Tank Fund to pay costs associated with storage tanks endangering the public health or 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 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
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 2011-2012 \$4,688,718 2012-2013 \$4,860,224 2013-2014 \$4,933,850	Yield
	Page 4

Tax Type	WASTE TIRE RECYCLING FEE	
Statute	19-6-801 to 823	
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 \$65.00 per ton reimbursement as authorized by local county health departments.	
Procedure	Same as Sales and Use 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	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 2012-2013 \$2,937,056 2013-2014 \$3,123,773	
Page 5		

INDIVIDUAL INCOME TAX	Tax Type																						
59-10-101 to 1405	Statute																						
Net income of individuals, partners, estates and trusts.	Subject																						
Taxable income as provided in state statutes. State tax based on federal adjusted gross income (AGI) with specified adjustments.	Measure																						
Beginning tax year 2008, 5% of federal AGI with adjustments.	Rate																						
1931	Enacted																						
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																						
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). An out of state employee is exempt for income earned or passed through an out-of-state business, during a disaster period, and as a result of the out-of-state business responding to a declared state disaster or emergency.	Exemptions																						
Utah State Tax Commission	Agency																						
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2013-2014	\$2,417,775,360																						
Includes 40% of Mineral Production Tax withholding.	Page 6																						

Tax Type	CORPORATE FRANCHISE TAX																					
Statute	59-7-101 to 903; 59-1-401 to 403																					
Subject	Income of corporation located or doing business in Utah.																					
Measure	<p>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, from 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 59-7-302 [2014 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 2013 on. Corporations that are not sales factor weighted taxpayers may elect either an evenly weighted three factor formula or a double weighted sales factor.</p>																					
Rate	<ul style="list-style-type: none"> •5% of taxable income for taxable year beginning anytime during 1984 or thereafter. Minimum tax is \$100.00. •4.65% January 1983, 4% January 1977 (federal, state, foreign taxes paid deduction eliminated), 6% January 1965, 4% January 1955, 3% May 1931. 																					
Enacted	1931																					
Disposition	Uniform School Fund, distributed to local schools.																					
Procedure	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 are required to make quarterly payments. Tax must be paid when the return is due.																					
Exemptions	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, admitted 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. Corporations that are an out of state business and income earned during a disaster period or as a result of responding to a declared state disaster or emergency. 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.																					
Agency	Utah State Tax Commission																					
Yield	<table border="0"> <tr><td>2004-2005</td><td>\$214,231,039</td></tr> <tr><td>2005-2006</td><td>\$380,266,619</td></tr> <tr><td>2006-2007</td><td>\$427,963,409</td></tr> <tr><td>2007-2008</td><td>\$418,316,512</td></tr> <tr><td>2008-2009</td><td>\$274,894,105</td></tr> <tr><td>2009-2010</td><td>\$273,178,732</td></tr> <tr><td>2010-2011</td><td>\$276,754,064</td></tr> <tr><td>2011-2012</td><td>\$285,899,063</td></tr> <tr><td>2012-2013</td><td>\$353,818,748</td></tr> <tr><td>2013-2014</td><td>\$332,953,849</td></tr> </table>		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	\$285,899,063	2012-2013	\$353,818,748	2013-2014	\$332,953,849
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Page 7	<ul style="list-style-type: none"> •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 border="0"> <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
<u>Annual Gross Receipts</u>	<u>IPA Rate</u>																								
\$10 million or less	None																								
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 <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%																								
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																								
IPA Gross Receipts: 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 border="0"> <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>---</td> </tr> <tr> <td>2006-2007</td> <td>---</td> </tr> <tr> <td>2007-2008</td> <td>---</td> </tr> <tr> <td>2008-2009</td> <td>---</td> </tr> <tr> <td>2009-2010</td> <td>---</td> </tr> <tr> <td>2010-2011</td> <td>---</td> </tr> <tr> <td>2011-2012</td> <td>---</td> </tr> <tr> <td>2012-2013</td> <td>---</td> </tr> <tr> <td>2013-2014</td> <td>---</td> </tr> </table> <p>•'03-'04 was the first year Radioactive Waste Tax was reported. •As of '05-06, these taxes are reported under the Corporate Income Tax in order to preserve the confidentiality of the specific corporations included under the tax.</p>	2003-2004	\$13,146,921 (Radioactive Waste Tax included)	2004-2005	\$15,341,792	2005-2006	---	2006-2007	---	2007-2008	---	2008-2009	---	2009-2010	---	2010-2011	---	2011-2012	---	2012-2013	---	2013-2014	---	Yield		
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2011-2012	---																								
2012-2013	---																								
2013-2014	---																								
	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	<ul style="list-style-type: none"> •The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706. •The Inheritance Tax has been eliminated for tax years 2005-2014 following the elimination of the tax by the federal government. Revenues reflect collections of taxes owed from years prior to 2005. 																																	
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 border="0"> <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> <tr><td>2012-2013</td><td>\$</td><td>0</td></tr> <tr><td>2013-2014</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	2012-2013	\$	0	2013-2014	\$	0
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Page 9																																		

INSURANCE PREMIUM TAX	Tax Type
59-9-101 to 107; 31A-3-102 to 31A-28-212	Statute
Insurance covering property or risks located in Utah.	Subject
Total premiums less returned premiums, reinsurance premiums, and dividends paid.	Measure
<ul style="list-style-type: none"> •Workers Compensation - Between 1% and 5% determined by the Industrial Commission. •Title Insurance - 0.45%. •Property, casualty, life and others - 2.25%. •Motor Vehicle Insurance - 0.01%. •Variable life insurance - 2.25% of the first \$100,000 premiums and 0.08% of premiums that exceed \$100,000. 	Rate
1896	Enacted
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 Compensation 3% to Employers Reinsurance Fund, 0.25% to General Fund, and up to 0.50% to uninsured employers fund.	Disposition
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.	Procedure
Credit for property taxes paid for general state purposes and examinations fees paid in Utah. Credits for payments to Guaranty Fund Associations. Credit for small business jobs. 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.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$89,591,912 2013-2014 \$91,212,497	Yield
	Page 10

Tax Type	SELF INSURERS TAX																						
Statute	34A-2-202 to 203																						
Subject	Self-insurers for Workers Compensation.																						
Measure	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.																						
Rate	Between 1% and 5%, determined by the Labor Commission.																						
Enacted	1917																						
Disposition	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.																						
Procedure	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.																						
Exemptions	None.																						
Agency	Utah State Tax Commission																						
Yield	<table> <tr><td>2003-2004</td><td>\$39,518,345</td></tr> <tr><td>2004-2005</td><td>\$47,175,376</td></tr> <tr><td>2005-2006</td><td>\$43,440,929</td></tr> <tr><td>2006-2007</td><td>\$46,324,108</td></tr> <tr><td>2007-2008</td><td>\$49,168,715</td></tr> <tr><td>2008-2009</td><td>\$42,097,617</td></tr> <tr><td>2009-2010</td><td>\$16,090,498</td></tr> <tr><td>2010-2011</td><td>\$14,134,349</td></tr> <tr><td>2011-2012</td><td>\$12,908,233</td></tr> <tr><td>2012-2013</td><td>\$13,526,952</td></tr> <tr><td>2013-2014</td><td>\$15,126,882</td></tr> </table>	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	2012-2013	\$13,526,952	2013-2014	\$15,126,882
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Page 11	•In 2010-2011 the variable rate dropped from 4.3% to 3.8%.																						

AUTOMOBILE DRIVER EDUCATION FEE	Tax Type
41-1a-1204 to 1205	Statute
Motor vehicles.	Subject
Every motor vehicle registered.	Measure
\$2.50	Rate
1957	Enacted
Uniform School Fund - Driver Education Program.	Disposition
Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.	Procedure
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.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$5,202,744 2013-2014 \$5,367,428	Yield
	Page 12

Tax Type	MOTOR FUEL TAX																								
Statute	59-13-101 to 212; 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 and boats) - 24.5 cents per gallon. •Aviation fuel - 2.5 cents per gallon for federally certified air carriers purchased at an international airport; effective 7/1/09. •Aviation fuel - 4 cents per gallon for federally certified cargo or scheduled operations. •Aviation fuel - 9 cents per gallon for all other operations; effective 7/1/07. •2% evaporation allowance. 																								
Enacted	1923																								
Disposition	<p>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.</p> <p>Boat Fuel Tax: parks and recreation to improve boating facilities.</p> <p>Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Department of Transportation.</p>																								
Procedure	\$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.																								
Exemptions	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.																								
Agency	Utah State Tax Commission																								
Yield	<table border="0"> <tr><td>2002-2003</td><td>\$245,500,599</td></tr> <tr><td>2003-2004</td><td>\$249,566,431</td></tr> <tr><td>2004-2005</td><td>\$251,500,512</td></tr> <tr><td>2005-2006</td><td>\$251,330,132</td></tr> <tr><td>2006-2007</td><td>\$265,094,862</td></tr> <tr><td>2007-2008</td><td>\$256,022,497</td></tr> <tr><td>2008-2009</td><td>\$244,798,287</td></tr> <tr><td>2009-2010</td><td>\$253,586,008</td></tr> <tr><td>2010-2011</td><td>\$262,739,291</td></tr> <tr><td>2011-2012</td><td>\$263,251,273</td></tr> <tr><td>2012-2013</td><td>\$266,819,881</td></tr> <tr><td>2013-2014</td><td>\$266,285,096</td></tr> </table>	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	2012-2013	\$266,819,881	2013-2014	\$266,285,096
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Page 13	<ul style="list-style-type: none"> •Includes motor, aviation, boat, off-highway fuel and clean fuel incentive surcharge. 																								

SPECIAL FUEL TAX	Tax Type
59-13-101 to 103; 301 to 322; 501 to 502	Statute
Imposed on suppliers or users of special fuel.	Subject
Gallons of special fuel sold or used on Utah highways. Special fuels are non-gasoline fuels, primarily diesel.	Measure
•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).	Rate
1941	Enacted
Utah Transportation Fund. Net revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.	Disposition
\$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.	Procedure
Refunds to exports, government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$101,360,289 2013-2014 \$101,705,632	Yield
	Page 14

Tax Type	MOTOR VEHICLE TITLE AND TRANSFER FEES																							
Statute	41-1a-501 to 522; 41-1a-1210																							
Subject	All motor vehicles, vessels and trailers.																							
Measure	Each title issued, transfer or 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 and Truck Lost Plate Replace: \$5.00. •Motorcycle and Trailer Lost Plate Replace: \$5.00. 																							
Enacted	1935																							
Disposition	Utah Transportation Fund. Net revenue (after allocation to other State agencies): 70% to Utah Department of Transportation, 30% to cities and counties.																							
Procedure	Collect 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. Modular and prebuilt homes that are not constructed on a permanent chassis, manufactured and mobile homes that have been converted (affixed) to real property. Park model recreational vehicles and campers identified as 2015 year models or newer.																							
Agency	Utah State Tax Commission																							
Yield	<table border="0"> <tr><td>2003-2004</td><td>\$4,514,635</td></tr> <tr><td>2004-2005</td><td>\$4,757,020</td></tr> <tr><td>2005-2006</td><td>\$5,062,528</td></tr> <tr><td>2006-2007</td><td>\$5,302,417</td></tr> <tr><td>2007-2008</td><td>\$5,294,423</td></tr> <tr><td>2008-2009</td><td>\$4,552,332</td></tr> <tr><td>2009-2010</td><td>\$4,390,665</td></tr> <tr><td>2010-2011</td><td>\$4,552,394</td></tr> <tr><td>2011-2012</td><td>\$4,776,880</td></tr> <tr><td>2012-2013</td><td>\$4,975,089</td></tr> <tr><td>2013-2014</td><td>\$5,214,765</td></tr> </table>		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	2012-2013	\$4,975,089	2013-2014	\$5,214,765
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Page 15																								

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"> •Private Motor Vehicle: \$43.00 plus \$1.00 insurance database. •Trailers: \$31.00. •Commercial Trailers: \$130.00 lifetime. •Small Commercial Trailers: \$28.50. •Motorcycles: \$44.50 plus insurance database. •Farm Trucks: \$53.00 plus \$9.00 for every 2,000 lbs. over 14,000 lbs. •Vehicles over 12,000 lbs: \$69.50 plus \$19.00 for additional 2,000 lbs. •Dealers (new and used): \$127.00. •Dealers (cycles): \$51.00. •Dealers (body shop): \$112.00. •Manufacturers, crushers, remanufacturers, dismantlers: \$102.00. •Distributors: \$61.00. •Transporters: \$51.00. •Vintage Vehicles: \$45.00 for vehicles less than 40 years old, \$40.00 on initial registration for vehicles 40 years old. •County Option Transportation Corridor Preservation Fee: Up to \$10.00 per registration. 	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																																																
Vehicles owned by government units or registered with a Purple Heart Special Group Plate or renewals of vintage vehicles older than 40 years.	Exemptions																																																
Utah State Tax Commission	Agency																																																
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Tax Type	COMMERCIAL VEHICLE PROPORTIONAL FEES
Statute	41-1a-301; 41-1a-1207
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 vehicle in lieu of pro-rated registration.
Rate	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. <ul style="list-style-type: none"> •12,001-18,000 pounds: \$150.00 equivalent tax •18,001-34,000 pounds: \$200.00 equivalent tax •34,001-48,000 pounds: \$300.00 equivalent tax •48,001-64,000 pounds: \$450.00 equivalent tax •64,001 pounds 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.
Enacted	1951
Disposition	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.
Procedure	Temporary permits issued by Utah State 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	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 2012-2013 \$27,040,351 2013-2014 \$26,373,397
Page 17	•This tax type includes Registration and Highway User fees.

DRIVER'S LICENSE FEE	Tax Type
53-3-105	Statute
Operators' and commercial drivers' licenses.	Subject
Each license issued, renewed or duplicated.	Measure
<p>Operators License:</p> <ul style="list-style-type: none"> •\$30 per original provisional, under 21. •\$25 per original or renewal, 21 and over. •\$18 per ID card. •\$13 per ID card renewal for disabled. •\$9.50 motorcycle endorsement. •\$7 taxicab endorsement and endorsement extensions. •\$18 duplicate license. <p>Commercial Drivers' License:</p> <ul style="list-style-type: none"> •\$40 original or renewal written test. •\$60 skills test. •\$7 CDL endorsement. •\$20 retake written test. •\$40 retake skills test. <p>Mobility Vehicle Permit:</p> <ul style="list-style-type: none"> •\$25 original or renewal •\$10 duplicate 	Rate
1933	Enacted
Net revenue (after allocation to other State agencies) to a restricted fund for Drivers License Division.	Disposition
Fees collected at time license is issued, renewed or duplicated.	Procedure
None.	Exemptions
Driver License Division of the Department of Public Safety	Agency
2003-2004 \$ 9,263,803 2004-2005 \$ 9,870,655 2005-2006 \$ 9,359,234 2006-2007 \$10,692,588 2007-2008 \$14,386,375 2008-2009 \$14,302,697 2009-2010 \$14,230,532 2010-2011 \$13,726,150 2011-2012 \$14,990,526 2012-2013 \$15,243,877 2013-2014 \$15,732,162	Yield
	Page 18

Tax Type	PROPERTY TAX											
Statute	59-1-101 to 59-4-102											
Subject	Real and tangible personal property.											
Measure	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.											
Rate	Set annually by the boards of various taxing entities. •Market Value: 1.01129%; Taxable value: 1.37869 •Effective tax rate excludes fee in lieu (property taxes on motor vehicles) •Highest overall rate (2013): 0.01986 (tax area in Salt Lake County). •Lowest overall rate (2013): 0.005653 (tax area in Wayne County). In 2013, school districts received 53% of total property tax revenues, counties 20%, cities and towns 14% and special districts 13%.											
Enacted	1849											
Disposition	School districts, cities, 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. Veterans with a disability, blind, indigent, and circuit breaker applicants have September 1 filing. By August 17, local tax entities set tax rates. By June 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 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, 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 \$248,203 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 \$924, 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.											
Agency	Utah State Tax Commission											
Yield	2003 \$1,686,765,323 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 2013 \$2,768,460,738	<table border="1"> <caption>2013 Property Tax Revenue Distribution</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Schools</td> <td>53%</td> </tr> <tr> <td>Counties</td> <td>20%</td> </tr> <tr> <td>Cities & Towns</td> <td>14%</td> </tr> <tr> <td>Special Districts</td> <td>13%</td> </tr> </tbody> </table>	Category	Percentage	Schools	53%	Counties	20%	Cities & Towns	14%	Special Districts	13%
Category	Percentage											
Schools	53%											
Counties	20%											
Cities & Towns	14%											
Special Districts	13%											
Page 19												

PUBLIC UTILITIES REGULATION FEE	Tax Type
54-5-1.5 to 4	Statute
Public utilities.	Subject
Gross operating revenue within Utah.	Measure
<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%) 2012-2013 was 0.269% (For Coops: 0.1345%) 2013-2014 was 0.253% (For Coops: 0.1266%)</p>	Rate
1935	Enacted
Public Service Commission.	Disposition
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.	Procedure
As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.	Exemptions
Division of Public Utilities, Department of Commerce	Agency
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 2012-2013 \$9,349,235 2013-2014 \$9,612,203	Yield

Tax Type	SALES AND USE TAX				
Statute	59-12-101 to 2106				
Subject	Retail sales of tangible goods, services and products transferred electronically.				
Measure	Retail sales of tangible personal property and taxable services.				
Rate	<ul style="list-style-type: none"> •State: 4.7%, except power and fuel for residential use (2%) and food (1.75%). •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%. •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. •Rural County and City Healthcare Facilities Tax - Rural counties or cities up to 1% to fund county or city health care facilities. •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%. 				
Enacted	Retail sales: 1933, Use: 1937, Local Option: 1959, Transit: 1974, Resort Local Option: 1983, Arts: 1993, Hospital: 1993, County Option: 1997.				
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, database access, short-term lodging consumables, and certain business inputs.				
Agency	Utah State Tax Commission				
Yield					
		FY2011	FY2012	FY2013	FY2014
State		1,601,399,490	1,582,530,206	1,615,936,497	1,656,806,222
Municipal		415,441,413	441,463,981	474,430,572	496,435,229
Transit**		171,841,524	182,476,684	196,666,230	204,902,098
County		104,012,820	110,329,024	118,619,062	124,399,383
Resort		12,691,911	13,485,629	14,388,889	18,900,246
Rural Hospital		2,404,742	2,827,025	2,951,635	3,101,405
ZAP		26,787,519	28,834,681	30,696,717	32,550,438
Highway (local)		10,913,121	12,160,309	12,024,439	13,734,847
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.				

MINING SEVERANCE TAX	Tax Type
59-5-201 to 215	Statute
Metalliferous mine production.	Subject
Gross value of metalliferous ore or metals.	Measure
2.6% of taxable value. Taxable value differs according to the type of mineral. <ul style="list-style-type: none"> •Beryllium: taxable value is 125% of the direct mining costs. •All other materials: taxable value equals 30% of gross proceeds. •Ore shipped out of state or sold: taxable value equals 80% of gross proceeds. 	Rate
1937	Enacted
General Fund. Beginning on July 1, 2016, the following aggregate annual revenues shall be credited to the permanent state trust fund: <ul style="list-style-type: none"> •25% of the first \$50,000,000 of aggregate annual revenue; •50% of the next \$50,000,000 of aggregate annual revenue; and •75% of the aggregate annual revenue that exceeds \$100,000,000 	Disposition
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.	Procedure
\$50,000 annual exemption.	Exemptions
Utah State Tax Commission	Agency
2003-2004 \$ 6,026,484 2004-2005 \$11,447,429 2005-2006 \$17,042,798 2006-2007 \$23,604,499 2007-2008 \$26,547,270 2008-2009 \$14,573,697 2009-2010 \$20,865,384 2010-2011 \$27,118,296 2011-2012 \$25,401,211 2012-2013 \$16,940,927 2013-2014 \$15,850,801	Yield
	Page 22

Tax Type	OIL AND GAS SEVERANCE TAX																							
Statute	59-5-101 to 120																							
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	<ul style="list-style-type: none"> •Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel & above. •Natural Gas: 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF & above. •Natural Liquid Gas: 4% of taxable value. 																							
Enacted	1955																							
Disposition	<p>General Fund. Beginning on July 1, 2016, the following aggregate annual revenues shall be credited to the permanent state trust fund: •25% of the first \$50,000,000 of aggregate annual revenue;</p> <ul style="list-style-type: none"> •50% of the next \$50,000,000 of aggregate annual revenue; and •75% of the aggregate annual revenue that exceeds \$100,000,000. 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	<p>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.</p>																							
Agency	Utah State Tax Commission																							
Yield	<table border="0"> <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> <tr><td>2012-2013</td><td>\$62,082,393</td></tr> <tr><td>2013-2014</td><td>\$98,505,891</td></tr> </table> <ul style="list-style-type: none"> •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. 		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	2012-2013	\$62,082,393	2013-2014	\$98,505,891
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2013-2014	\$98,505,891																							
Page 23																								

OIL AND GAS CONSERVATION FEE	Tax Type
40-6-14 to 14.5	Statute
Oil and gas production.	Subject
Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	Measure
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.	Rate
1955	Enacted
General Fund. Priority is given to paying the expenses of administration of the Board and Division of Oil, Gas and Mining.	Disposition
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.	Procedure
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.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$5,870,532 2013-2014 \$7,821,433	Yield
	Page 24

Tax Type	MUNICIPAL TELECOMMUNICATIONS LICENSE TAX																				
Statute	10-1-401 to 410																				
Subject	Gross receipts of telecommunications providers in the state of Utah.																				
Measure	All of the telecommunications provider's gross state receipts from telecommunications service that are attributed to the municipality.																				
Rate	Up to 3.5% (effective July 1, 2007).																				
Enacted	2004																				
Disposition	To the cities where adopted.																				
Procedure	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.																				
Exemptions	None.																				
Agency	Utah State Tax Commission																				
Yield	<table border="0"> <tr><td>2004-2005</td><td>\$30,580,552</td></tr> <tr><td>2005-2006</td><td>\$39,959,327</td></tr> <tr><td>2006-2007</td><td>\$39,147,758</td></tr> <tr><td>2007-2008</td><td>\$45,397,628</td></tr> <tr><td>2008-2009</td><td>\$42,829,208</td></tr> <tr><td>2009-2010</td><td>\$41,986,075</td></tr> <tr><td>2010-2011</td><td>\$38,550,899</td></tr> <tr><td>2011-2012</td><td>\$39,768,411</td></tr> <tr><td>2012-2013</td><td>\$36,898,007</td></tr> <tr><td>2013-2014</td><td>\$34,603,518</td></tr> </table>	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	2012-2013	\$36,898,007	2013-2014	\$34,603,518
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2011-2012	\$39,768,411																				
2012-2013	\$36,898,007																				
2013-2014	\$34,603,518																				
Page 25	•Tax not collected prior to 2004.																				

EMERGENCY SERVICES PHONE CHARGE - LOCAL	Tax Type
69-2-5 to 5.7	Statute
Imposed on users of telecommunications services.	Subject
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.	Measure
\$0.61 imposed by county/city to fund 911. \$0.09 imposed by the state to fund 911. \$0.06 imposed by the state to support the Computer Aided Dispatch Restricted Account (created 2014). 1.9% service charge on sales price of prepaid disposable cell phones and disposable cell phone minutes.	Rate
1986 - Local 911	Enacted
E-911 response centers.	Disposition
Collected by telecommunications service providers. Filers must identify each specific jurisdiction where telecommunications services are provided. Returns are filed monthly, quarterly or annually.	Procedure
None.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$21,647,234 2013-2014 \$21,439,929	Yield
	Page 26

Tax Type	TOURISM, RECREATION, CULTURAL, CONVENTION AND AIRPORT FACILITY TAX
Statute	59-12-601.1 to 607
Subject	Rental of automobiles and recreation vehicles. Sale of prepared food and beverages. Rental of rooms in counties of first class. Short-term leases of motor vehicles not exceeding 30 days.
Measure	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).
Rate	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 not to exceed 4%. Motor vehicles also have a statewide 2.5% 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 airport, cultural, tourist, recreation and convention facilities.
Procedure	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, or vehicles rented for the purpose of moving personal household goods.
Agency	Utah State Tax Commission
Yield	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 2012-2013 \$53,125,383 2013-2014 \$58,305,231
Page 27	

TRANSIENT ROOM TAX	Tax Type
59-12-301 to 306; 352 to 359	Statute
All motels, hotels, campgrounds and trailer courts.	Subject
Room and space rental charge.	Measure
<ul style="list-style-type: none"> •Up to 4.25% as fixed by county ordinance, effective 10/1/06. •Up to 1% fixed by municipal ordinance; effective 1/1/98 for repayment of debt. •An additional up to 0.5% fixed by municipal ordinance, effective 1/1/08. 	Rate
1965	Enacted
To counties or cities where adopted.	Disposition
Levied and collected in the same manner as the Sales and Use Tax.	Procedure
Same as those for the Sales and Use Tax. Resale exemption does not apply.	Exemptions
Utah State Tax Commission	Agency
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 2012-2013 \$39,226,854 2013-2014 \$43,211,743 <ul style="list-style-type: none"> •Includes municipality transient room tax. •As of 2009 includes First Class Country Transient Room Tax. 	Yield
	Page 28

Tax Type	UNEMPLOYMENT INSURANCE TAX
Statute	35A-4-101 to 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	(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; (2014) First \$30,800 in wages; (2015) First \$31,300 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%. Beginning Jan. 1, 2015 minimum rate 0.3%, maximum rate 7.3%. <i>Average rates:</i> 1994 - 0.98% 1995 - 0.91% 1996 - 0.88% 1997 - 0.74% 1998 - 0.63% 1999 - 0.63% 2000 - 0.42% 2001 - 0.46% 2002 - 0.49% 2003 - 0.63% 2004 - 1.06% 2005 - 1.38% 2006 - 1.31% 2007 - 0.90% 2008 - 0.57% 2009 - 0.57% 2010 - 0.74% 2011 - 1.54% 2012 - 1.56% 2013 - 1.51% 2014 - 1.26%
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, employees of foreign governments, commission sales people (insurance, securities, real estate, etc.), clergy, newspaper delivery persons.
Agency	Utah Department of Workforce Services
Yield	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 2012-2013 \$349,406,990 2013-2014 \$339,981,735
Page 29	

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