

# Utah Taxpayers Association



## 2019 FAST TAX

Tax Summary and Easy Reference

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A Publication of the Utah Taxpayers Association  
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[www.utahtaxpayers.org](http://www.utahtaxpayers.org)

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This reference summarizes major Utah state and local taxes and is updated to include FY2016 actual revenues and FY2017 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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<b>Tax Type</b>	<b>BEER TAX</b>
<b>Statute</b>	59-15-101 to 109
<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>•\$13.10 per 31 gallon barrel of beer, eff. November 2019</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>Exemption</b>	Beer sold to U.S. government and its agencies, or beer exported from the state.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	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 2014-2015    \$ 8,204,614 2015-2016    \$ 8,676,663 2016-2017    \$ 9,308,708 2017-2018    \$ 8,420,670
<b>Page 1</b>	

<b>WINE, LIQUOR AND HEAVY BEER MARK UP</b>	<b>Tax Type</b>																																																
32B-2-304	<b>Statute</b>																																																
Retail sale of wine, distilled liquor, heavy beer and flavored malt beverage sold by Department of Alcoholic Beverage Control (DABC).	<b>Subject</b>																																																
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.	<b>Measure</b>																																																
<ul style="list-style-type: none"> <li>•For spirituous liquor, wine and flavored malt beverage, 88% above the landed case cost.</li> <li>•For heavy beer, 66.5% above the landed case cost.</li> <li>•For sales made to military installations in Utah, 17% above the landed case cost.</li> <li>•For small brewers, 32% above the landed case cost.</li> <li>•For small wineries or distillers, 49% above the landed case cost.</li> </ul>	<b>Rate</b>																																																
2007 - Wine, spirituous liquor and heavy beer 2008 - Flavored malt beverage	<b>Enacted</b>																																																
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.	<b>Disposition</b>																																																
Tax is part of total purchase price when wine, spirituous liquor, heavy beer and flavored malt beverages are purchased from State liquor store.	<b>Procedure</b>																																																
Religious wine.	<b>Exemption</b>																																																
Utah Department of Alcoholic Beverage Control	<b>Agency</b>																																																
<table border="1"> <thead> <tr> <th></th> <th><b>10% Transfer</b></th> <th><b>Profit</b></th> <th><b>Total</b></th> </tr> </thead> <tbody> <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> <tr><td>2014-2015</td><td>\$41,386,241</td><td>\$95,412,074</td><td>\$136,798,315</td></tr> <tr><td>2015-2016</td><td>\$44,707,799</td><td>\$104,029,919</td><td>\$148,737,718</td></tr> <tr><td>2016-2017</td><td>\$47,021,885</td><td>\$106,346,561</td><td>\$153,368,446</td></tr> <tr><td>2017-2018</td><td>\$49,926,031</td><td>\$117,136,859</td><td>\$167,062,890</td></tr> </tbody> </table>		<b>10% Transfer</b>	<b>Profit</b>	<b>Total</b>	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	2014-2015	\$41,386,241	\$95,412,074	\$136,798,315	2015-2016	\$44,707,799	\$104,029,919	\$148,737,718	2016-2017	\$47,021,885	\$106,346,561	\$153,368,446	2017-2018	\$49,926,031	\$117,136,859	\$167,062,890	<b>Yield</b>
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<b>Tax Type</b>	<b>CIGARETTE AND TOBACCO TAX</b>																				
<b>Statute</b>	59-14-101 to 707																				
<b>Subject</b>	imposed on wholesalers, distributors, retailers, manufacturers, jobbers, users, consumers or importers of untaxed product																				
<b>Measure</b>	On cigarettes and other tobacco products sold, used or stored in Utah.																				
<b>Rate</b>	<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> <li>•Little cigars are taxed at the same rate and in the same manner as cigarettes.</li> </ul>																				
<b>Enacted</b>	1923 - Cigarettes; 1963 - Tobacco products																				
<b>Disposition</b>	General Fund.																				
<b>Procedure</b>	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.																				
<b>Exemption</b>	Export sales to licensed dealers in destination state.																				
<b>Agency</b>	Utah State Tax Commission																				
<b>Yield</b>	<table border="0"> <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> <tr><td>2014-2015</td><td>\$115,673,958</td></tr> <tr><td>2015-2016</td><td>\$116,522,311</td></tr> <tr><td>2016-2017</td><td>\$117,617,552</td></tr> <tr><td>2017-2018</td><td>\$114,932,192</td></tr> </table> <p>•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.</p>	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	2014-2015	\$115,673,958	2015-2016	\$116,522,311	2016-2017	\$117,617,552	2017-2018	\$114,932,192
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<b>ENVIRONMENTAL ASSURANCE FEE</b>	<b>Tax Type</b>
19-6-410.5	<b>Statute</b>
Importers, storers, 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>
13/20 cents per gallon.	<b>Rate</b>
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.	<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>
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 2014-2015     \$5,548,982 2015-2016     \$6,136,567 2016-2017     \$4,555,406 2017-2018     \$5,420,861	<b>Yield</b>
	<b>Page 4</b>

<b>Tax Type</b>	<b>WASTE TIRE RECYCLING FEE</b>	
<b>Statute</b>	19-6-801 to 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>	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 2014-2015      \$3,178,089 2015-2016      \$3,438,554 2016-2017      \$3,450,661 2017-2018      \$3,675,819	
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<b>INDIVIDUAL INCOME TAX</b>	<b>Tax Type</b>
59-10-101 to 1405	<b>Statute</b>
Net income of individuals, partners, estates and trusts.	<b>Subject</b>
Taxable income as provided in state statutes. State tax based on federal adjusted gross income (AGI) with specified adjustments.	<b>Measure</b>
Beginning tax year 2019, 4.95% 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 4 months and 15 days after close of income year. Other 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	<b>Procedure</b>
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. Other credits include: low income housing, military survivor, clean air vehicle purchases, employing homeless persons.	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
2007-2008      \$2,602,703,268 2008-2009      \$2,332,564,069 2009-2010      \$2,114,414,707 2010-2011      \$2,298,175,190 2011-2012      \$2,459,432,168 2012-2013      \$2,852,022,185 2013-2014      \$2,889,791,902 2014-2015      \$3,157,668,910 2015-2016      \$3,370,322,037 2016-2017      \$3,609,453,719 2017-2018      \$3,998,995,762	<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 903; 59-1-401 to 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, 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. Corporations that are not sales factor weighted may file using an evenly weighted three factor formula, or may elect a double-weighted sales factor.
<b>Rate</b>	4.95 % of taxable income for taxable year beginning anytime during 2019 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
<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 are 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, 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.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2007-2008     \$418,316,512 2008-2009     \$274,894,105 2009-2010     \$273,178,732 2010-2011     \$260,739,149 2011-2012     \$268,893,788 2012-2013     \$338,173,415 2013-2014     \$313,536,797 2014-2015     \$373,938,199 2015-2016     \$338,333,794 2016-2017     \$328,468,046 2017-2018     \$447,934,375 •Includes 60% of Mineral Production Tax withholding. As of '04-'05 includes Gross Receipts Tax and Radioactive Waste Facility Tax.
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<b>IPA GROSS RECEIPTS TAX AND RADIOACTIVE WASTE FACILITY TAX</b>	<b>Tax Type</b>																								
59-8-101 to 106; 59-24-101 to 109	<b>Statute</b>																								
Utah corporate franchise or income taxes (Intermountain Power Agency), radioactive waste facilities (Energy Solutions).	<b>Subject</b>																								
Gross income without deduction. Gross receipts less DEQ fees and other federal and state taxes.	<b>Measure</b>																								
<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</td> </tr> <tr> <td>By-product material</td> <td>10 cents/cubic</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	By-product material	10 cents/cubic	Mixed waste	5%	<b>Rate</b>
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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).	<b>Enacted</b>																								
Uniform School Fund, distributed to local school districts.	<b>Disposition</b>																								
the last day of July and January. Radioactive Waste: tax due quarterly.	<b>Procedure</b>																								
institutions, and corporations subject to Utah income and franchise taxes. Government contracts in place prior to April 30, 2001.	<b>Exemptions</b>																								
Utah State Tax Commission	<b>Agency</b>																								
2007-2008 * 2008-2009 * 2009-2010 * 2010-2011 * 2011-2012 * 2012-2013 * 2013-2014 * 2013-2014 * 2014-2015 * 2015-2016 * 2016-2017 * 2017-2018 * '03-'04 was the first year Radioactive Waste Tax was reported. As of '05-06, the amount of these taxes are not publicly available but are reported under the Corporate Income Tax.	<b>Yield</b>																								

<b>Tax Type</b>	<b>INHERITANCE TAX</b>																																	
<b>Statute</b>	59-11-101 to 115																																	
<b>Subject</b>	Transfer of property of decedent.																																	
<b>Measure</b>	Net value of estates transferred at death.																																	
<b>Rate</b>	<ul style="list-style-type: none"> <li>•The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.</li> <li>•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.</li> </ul>																																	
<b>Enacted</b>	1901																																	
<b>Disposition</b>	General Fund.																																	
<b>Procedure</b>	No return needs to be filed.																																	
<b>Exemptions</b>	As determined by the Federal Estate Tax Return, Form 706.																																	
<b>Agency</b>	Utah State Tax Commission																																	
<b>Yield</b>	<table border="0"> <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> <tr> <td>2014-2015</td> <td>\$</td> <td>0</td> </tr> <tr> <td>2015-2016</td> <td>\$</td> <td>0</td> </tr> <tr> <td>2016-2017</td> <td>\$</td> <td>0</td> </tr> <tr> <td>2017-2018</td> <td>\$</td> <td>0</td> </tr> </table>	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	2014-2015	\$	0	2015-2016	\$	0	2016-2017	\$	0	2017-2018	\$	0
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2012-2013	\$	0																																
2013-2014	\$	0																																
2014-2015	\$	0																																
2015-2016	\$	0																																
2016-2017	\$	0																																
2017-2018	\$	0																																
<b>Page 9</b>																																		

<b>INSURANCE PREMIUM TAX</b>	<b>Tax Type</b>
59-9-101 to 107; 31A-3-102 to 31A-28-222	<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 Compensation 3% to Employers Reinsurance Fund, 0.25% to Workplace Safety Account, and up to 0.50% to Industrial	<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. 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	<b>Exemptions</b>
Utah State Tax Commission	<b>Agency</b>
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 2014-2015     \$92,385,369 2015-2016     \$111,658,242 2016-2017     \$122,023,670	<b>Yield</b>
	Page 10

<b>Tax Type</b>	<b>SELF INSURERS TAX</b>																						
<b>Statute</b>	34A-2-202 to 203																						
<b>Subject</b>	Self-insurers for Workers Compensation.																						
<b>Measure</b>	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>	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>	<table> <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> <tr><td>2014-2015</td><td>\$18,953,208</td></tr> <tr><td>2015-2016</td><td>\$19,987,746</td></tr> <tr><td>2016-2017</td><td>\$19,017,279</td></tr> </table>	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	2014-2015	\$18,953,208	2015-2016	\$19,987,746	2016-2017	\$19,017,279
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2016-2017	\$19,017,279																						
<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>
Imposed upon every registration by each owner of each vehicle.	<b>Procedure</b>
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>
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 2014-2015     \$5,505,318 2015-2016     \$5,743,979 2016-2017     \$5,933,747	<b>Yield</b>
	Page 12

<b>Tax Type</b>	<b>MOTOR FUEL TAX</b>																						
<b>Statute</b>	59-13-101 to 212; 401 to 403																						
<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>	<p>Motor fuel (vehicles and boats) - The tax rate on motor fuel was increased from 24.5 cents per gallon to 29.4 cents per gallon beginning on January 1, 2016. The tax rate will be calculated each year and the new rate will change on January 1 of each year. The rate will be imposed at the rate of 16.5% of the statewide average rack price (previous years) of a gallon of motor fuel upon all motor fuel that is sold, used, or received for sale or used in this state. The tax per gallon has both a floor and a cap.</p> <p>Aviation fuel - 2.5 cents per gallon for federally certificated air carriers purchased at an international airport; 4 cents per gallon on aviation fuel purchased by a federally certificated air carrier other than at an international airport; 9 cents per gallon for all</p>																						
<b>Enacted</b>	1923																						
<b>Disposition</b>	<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: State Parks and Recreation to improve boating facilities. Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Department of Transportation.</p>																						
<b>Procedure</b>	<p>\$10,000 minimum, \$500,000 maximum distributor bond.</p> <p>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.</p>																						
<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>	<table> <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> <tr><td>2014-2015</td><td>\$271,769,163</td></tr> <tr><td>2015-2016</td><td>\$315,953,662</td></tr> <tr><td>2016-2017</td><td>\$360,064,134</td></tr> <tr><td>2017-2018</td><td>\$365,418,952</td></tr> </table> <p>•Includes motor, aviation, boat, off-highway fuel and clean fuel incentive surcharge.</p>	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	2014-2015	\$271,769,163	2015-2016	\$315,953,662	2016-2017	\$360,064,134	2017-2018	\$365,418,952
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<b>Page 13</b>																							



<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>
Special fuel (primarily diesel) - 29.4 cents per gallon. The tax rate will be calculated each year and the new rate will change on January 1. The rate will be imposed at the rate of 12% of the statewide average rack price (previous years) of a gallon of motor fuel per gallon upon all special fuel that is sold, used, or received for sales or used in this state. The tax per gallon has both a floor and a cap. Compressed natural gas (CNG) - 10.5 cents per gallon equivalent (GGE) ending June 30, 2016; 12.5 cents per GGE, beginning July 1, 2016. Liquefied Natural Gas (LNG) - 10.5 cents per diesel gallon equivalent, ending June 30, 2016; 12.5 cents beginning July 1, 2016. Hydrogen (used to operate a vehicle upon the public highways of the state) - 10.5 cents per gasoline gallon equivalent (GGE), ending June 30, 2016; 12.5 cents per GGE, beginning July 1, 2016.	<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	<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>
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 2014-2015     \$100,071,950 2015-2016     \$115,531,005 2016-2017     \$134,151,751	<b>Yield</b>
	Page 14

<b>Tax Type</b>	<b>MOTOR VEHICLE TITLE AND TRANSFER FEES</b>	
<b>Statute</b>	41-1a-501 to 522; 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. Park model recreational vehicles and campers identified as 2015 year models or newer.	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	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 2014-2015      \$5,508,323 2015-2016      \$5,757,897 2016-2017      \$6,026,939	
<b>Page 15</b>		

<b>MOTOR VEHICLE REGISTRATION FEES</b>	<b>Tax Type</b>																																																
41-1a-201; 41-1a-1206; 41-1a-1218;41-1a-1222; 72-2-117.5	<b>Statute</b>																																																
highway.	<b>Subject</b>																																																
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.	<b>Measure</b>																																																
<ul style="list-style-type: none"> <li>•Private Motor Vehicle: \$44.00; additional statutory fees may apply. <ul style="list-style-type: none"> <li>•Trailers: \$31.00.</li> </ul> </li> <li>•Commercial Trailers: \$130.00 lifetime.</li> <li>•Small Commercial Trailers: \$28.50.</li> <li>•Motorcycles: \$46. Additional statutory fees may apply.</li> <li>•Farm Trucks: \$53.00 plus \$9.00 for every 2,000 lbs. over 14,000 lbs. <ul style="list-style-type: none"> <li>•Vehicles over 12,000 lbs: \$69.50 plus \$19.00 for additional 2,000 lbs.</li> </ul> </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. <ul style="list-style-type: none"> <li>•Distributers: \$61.00.</li> </ul> </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>	<b>Rate</b>																																																
1909	<b>Enacted</b>																																																
Utah Transportation Fund. Neat revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.	<b>Disposition</b>																																																
6-month or 12-month registration fees are available. Adjusted fees may apply for 6-month registrations.	<b>Procedure</b>																																																
Vehicles owned by government units or registered with a Purple Heart Special Group Plate or renewals of vintage vehicles older than 40 years.	<b>Exemptions</b>																																																
Utah State Tax Commission	<b>Agency</b>																																																
<u>Corridor</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th><u>MV Fees</u></th> <th><u>Hwy MV Fees</u></th> <th><u>Preservation</u></th> </tr> </thead> <tbody> <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> <tr> <td>2012-2013</td> <td>\$37,307,029</td> <td>\$32</td> <td>\$18,291,310</td> </tr> <tr> <td>2013-2014</td> <td>\$39,580,066</td> <td>\$0</td> <td>\$18,993,219</td> </tr> <tr> <td>2014-2015</td> <td>\$41,091,021</td> <td>\$0</td> <td>\$16,260,175</td> </tr> <tr> <td>2015-2016</td> <td>\$42,884,558</td> <td>\$0</td> <td>\$15,095,037</td> </tr> <tr> <td>2016-2017</td> <td>\$44,304,508</td> <td>\$0</td> <td>\$15,668,303</td> </tr> </tbody> </table>		<u>MV Fees</u>	<u>Hwy MV Fees</u>	<u>Preservation</u>	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	2012-2013	\$37,307,029	\$32	\$18,291,310	2013-2014	\$39,580,066	\$0	\$18,993,219	2014-2015	\$41,091,021	\$0	\$16,260,175	2015-2016	\$42,884,558	\$0	\$15,095,037	2016-2017	\$44,304,508	\$0	\$15,668,303	<b>Yield</b>
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<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. <ul style="list-style-type: none"> <li>•12,001-18,000 pounds: \$150.00 equivalent tax</li> <li>•18,001-34,000 pounds: \$200.00 equivalent tax</li> <li>•34,001-48,000 pounds: \$300.00 equivalent tax</li> <li>•48,001-64,000 pounds: \$450.00 equivalent tax</li> <li>•64,001 pounds and over: \$600.00 equivalent tax</li> </ul> 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																							
<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>	<table border="0"> <tr><td>2006-2007</td><td>\$22,863,443</td></tr> <tr><td>2007-2008</td><td>\$21,775,738</td></tr> <tr><td>2008-2009</td><td>\$26,634,060</td></tr> <tr><td>2009-2010</td><td>\$22,913,866</td></tr> <tr><td>2010-2011</td><td>\$25,865,670</td></tr> <tr><td>2011-2012</td><td>\$25,515,069</td></tr> <tr><td>2012-2013</td><td>\$27,040,351</td></tr> <tr><td>2013-2014</td><td>\$26,373,397</td></tr> <tr><td>2014-2015</td><td>\$27,846,870</td></tr> <tr><td>2015-2016</td><td>\$27,046,322</td></tr> <tr><td>2016-2017</td><td>\$23,898,148</td></tr> </table>		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	2014-2015	\$27,846,870	2015-2016	\$27,046,322	2016-2017	\$23,898,148
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<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, renewed or duplicated.	<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 skills test.</li> </ul> <p>Mobility Vehicle Permit:</p> <ul style="list-style-type: none"> <li>•\$25 original or renewal</li> <li>•\$10 duplicate</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, renewed or duplicated.	<b>Procedure</b>
None.	<b>Exemptions</b>
Driver License Division of the Department of Public Safety	<b>Agency</b>
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 2014-2015     \$16,282,000 2015-2016     \$15,412,755	<b>Yield</b>
	<b>Page 18</b>

<b>Tax Type</b>	<b>PROPERTY TAX</b>											
<b>Statute</b>	59-2-101 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, motorhomes, ATVs, motorcycles, non-commercial trailers, personal watercraft, boats shorter than 31 feet; 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 (property taxes on motor vehicles) •Highest overall rate (TY2017): 0.01939 •Lowest overall rate (TY2017): 0.00578 In TY2017, school districts received 56% of total property tax revenues, counties 17%, cities and towns 14% and special districts 13%.											
<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. Veterans with a disability, blind, indigent, and circuit breaker applicants have September 1 filing. By June 22, local tax entities set tax rates. By July 22, valuation notices sent to taxpayers (except centrally assessed which are mailed by May 1st). Centrally assessed taxpayers must appeal 90 days from assessment. 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. By 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 \$255,301 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 \$951, 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, and for US armed forces active duty members.											
<b>Agency</b>	Utah State Tax Commission											
<b>Yield</b>	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 2014     \$2,782,364,300 2015     \$2,938,703,842 2016     \$3,258,864,244 2017     \$3,391,154,094	<table border="1"> <caption>Property Tax Revenue Distribution by Entity</caption> <thead> <tr> <th>Entity</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Schools</td> <td>56%</td> </tr> <tr> <td>Counties</td> <td>17%</td> </tr> <tr> <td>Cities &amp; Towns</td> <td>14%</td> </tr> <tr> <td>Special Districts</td> <td>13%</td> </tr> </tbody> </table>	Entity	Percentage	Schools	56%	Counties	17%	Cities & Towns	14%	Special Districts	13%
Entity	Percentage											
Schools	56%											
Counties	17%											
Cities & Towns	14%											
Special Districts	13%											
<b>Page 19</b>												



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<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>
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. Average rate for: 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%) 2014-2015 was 0.255% (For Coops: 0.1274%) 2015-2016 was 0.288% (For Coops: 0.1442%) 2017-2018 was 0.296% (For Coops: 0.1481%)	<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>
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 2014-2015 \$9,472,380 2015-2016 \$10,346,242 2017-2018 \$10,426,337	<b>Yield</b>
	Page 20

<b>Tax Type</b>	<b>SALES AND USE TAX</b>			
<b>Statute</b>	59-12-101 to 2106			
<b>Subject</b>	Retail sales of tangible goods, services and products transferred or purchased electronically.			
<b>Measure</b>	Retail sales of tangible personal property and taxable services.			
<b>Rate</b>	<ul style="list-style-type: none"> <li>•State: 4.85%, except power and fuel for residential use (2%) and food (1.75%).</li> <li>•Local Option - For transportation: 0.25%. 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%.</li> <li>•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.</li> <li>•Rural County and City Healthcare Facilities Tax - Rural counties or cities up to 1% to fund county or city health care facilities.</li> <li>•Recreation facilities - 0.10%, town option - 1.0%, city and town option - 0.20%, fixed guideway - 0.30%, county of second class airport - 0.10 or 0.25%.</li> </ul>			
<b>Enacted</b>	Retail sales: 1933, Use: 1937, Local Option: 1959, Transit: 1974, Resort Local Option: 1983, Arts: 1993, Hospital: 1993, County Option: 1997.			
<b>Disposition</b>	General Fund; Transportation Funds; Water Funds; Various Local Funds			
<b>Procedure</b>	Licenses required for retailers and wholesalers. Taxes reported and remitted quarterly on or before the last day of the succeeding month. Businesses whose annual liability is \$50,000 or more are required to pay the liability on 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 semiconductor producers must report exempt manufacturer's equipment purchases.			
<b>Exemptions</b>	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, 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.			
<b>Agency</b>	Utah State Tax Commission			
<b>Yield</b>		FY2015	FY2016	FY2017
	FY2018			
	2,018,746,777			
	568,616,649			
	262,708,899			
	County	\$124,399,383	134,955,425	142,152,579
	Resort	\$ 20,436,237	22,241,055	24,576,754
	Rural Hospital	3,177,859	3,443,599	4,112,471
	ZAP	\$ 34,097,604	39,258,976	43,490,906
	Highway (local)	14,077,645	13,440,559	14,537,212
	*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>MINING 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>
2.6% of taxable value. Taxable value differs according to the type of mineral. <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. 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"> <li>•25% of the first \$50,000,000 of aggregate annual revenue;</li> <li>•50% of the next \$50,000,000 of aggregate annual revenue;</li> </ul> and	<b>Disposition</b>
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>
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 2014-2015     \$16,346,625 2015-2016     \$6,977,039 2016-2017     \$6,845,003	<b>Yield</b>
	<b>Page 22</b>

Tax Type	<b>OIL AND GAS SEVERANCE TAX</b>																							
Statute	59-5-101 to 120																							
Subject	Oil and gas production.																							
Measure	determined, does not include processing and transportation costs.																							
Rate	<ul style="list-style-type: none"> <li>•Oil: 3% taxable value up to \$13 per barrel; 5% taxable value from \$13.01 per barrel &amp; above.</li> <li>•Natural Gas: 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF &amp; above.</li> <li>•Natural Liquid Gas: 4% of taxable value.</li> </ul>																							
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:</p> <ul style="list-style-type: none"> <li>•25% of the first \$50,000,000 of aggregate annual revenue;</li> <li>•50% of the next \$50,000,000 of aggregate annual revenue; and</li> <li>•75% of the aggregate annual revenue that exceeds \$100,000,000.</li> </ul> <p>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</p>																							
Procedure	<p>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.</p>																							
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</p>																							
Agency	Utah State Tax Commission																							
Yield	<table border="0"> <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> <tr><td>2014-2015</td><td>\$69,685,131</td></tr> <tr><td>2015-2016</td><td>\$20,759,297</td></tr> <tr><td>2016-2017</td><td>\$9,294,919</td></tr> </table> <ul style="list-style-type: none"> <li>•Includes Uintah Basin and Navajo Revitalization Funds.</li> </ul> <p>2009 includes contributions to Oil and Gas Severance Tax Permanent Trust Fund. No contribution was made to Trust</p>		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	2014-2015	\$69,685,131	2015-2016	\$20,759,297	2016-2017	\$9,294,919
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<b>OIL AND GAS CONSERVATION FEE</b>	<b>Tax Type</b>
40-6-14 to 14.5	<b>Statute</b>
Oil and gas production.	<b>Subject</b>
value may be determined, less processing and transportation costs.	<b>Measure</b>
saved, sold or transported from the oil gas field where produced.	<b>Rate</b>
1955	<b>Enacted</b>
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	<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>
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 2014-2015     \$6,727,949 2015-2016     \$3,121,286 2016-2017     \$3,337,883	<b>Yield</b>
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<b>Tax Type</b>	<b>MUNICIPAL TELECOMMUNICATIONS LICENSE TAX</b>
<b>Statute</b>	10-1-401 to 410
<b>Subject</b>	Gross receipts of telecommunications providers in the state of Utah.
<b>Measure</b>	from telecommunications service that are attributed to the municipality.
<b>Rate</b>	Up to 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>	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 2014-2015     \$32,868,344 2015-2016     \$27,396,218 2016-2017     \$28,799,724
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<b>EMERGENCY SERVICES PHONE CHARGE - LOCAL</b>	<b>Tax Type</b>
69-1-101 - 69-4-404	<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>
\$0.71 imposed by state to fund 911 centers. \$0.09 imposed by the state to fund unified 911 system. \$0.52 imposed by the state to support unified emergency radio network. 3.3% 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>
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 2014-2015     \$21,674,873 2015-2016     \$21,161,167 2016-2017     \$22,236,775	<b>Yield</b>
	<b>Page 26</b>

<b>Tax Type</b>	<b>CONVENTION AND AIRPORT FACILITY TAX</b>	
<b>Statute</b>	59-12-601.1 to 607	
<b>Subject</b>	prepared food and beverages. Rental of rooms in counties of first class. Short-term leases of motor vehicles not exceeding 30 days.	
<b>Measure</b>	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 not to exceed 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	
<b>Agency</b>	Utah State Tax Commission	
<b>Yield</b>	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 2014-2015      \$61,871,642 2015-2016      \$66,854,270 2016-2017      \$71,042,885	
<b>Page 27</b>		

<b>TRANSIENT ROOM TAX</b>	<b>Tax Type</b>
59-12-301 to 306; 59-12-3A-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 1/1/98 for repayment of debt.</li> <li>•An additional up to 0.5% fixed by municipal ordinance, effective 1/1/08.</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>
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 2014-2015     \$56,305,840 2015-2016     \$62,829,298 <ul style="list-style-type: none"> <li>•Includes municipality transient room tax.</li> <li>•As of 2009 includes First Class Country Transient Room Tax.</li> </ul>	<b>Yield</b>
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<b>Tax Type</b>	<b>UNEMPLOYMENT INSURANCE TAX</b>																				
<b>Statute</b>	35A-4-101 to 508																				
<b>Subject</b>	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.																				
<b>Measure</b>	(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. (2017) First \$34,300 in wages.																				
<b>Rate</b>	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%.																				
<b>Enacted</b>	1936																				
<b>Disposition</b>	To Unemployment Compensation Fund.																				
<b>Procedure</b>	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.																				
<b>Exemption</b>	Most agricultural labor, domestic services, family employment, employees of foreign governments, commission sales people (insurance, securities, real estate, etc.)																				
<b>Agency</b>	Utah Department of Workforce Services																				
<b>Yield</b>	<table border="0"> <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> <tr><td>2012-2013</td><td>\$349,406,990</td></tr> <tr><td>2013-2014</td><td>\$339,981,735</td></tr> <tr><td>2014-2015</td><td>\$289,264,268</td></tr> <tr><td>2015-2016</td><td>\$288,363,103</td></tr> <tr><td>2016-2017</td><td>\$194,429,965</td></tr> </table>	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	2014-2015	\$289,264,268	2015-2016	\$288,363,103	2016-2017	\$194,429,965
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