

Utah Taxpayers Association



2023 Fast Tax Tax Summary and Easy Reference

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A publication of
the Utah Taxpayers Association
utahtaxpayers.org

This reference summarizes major Utah state and local taxes and is updated to include FY2022 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.



**The 2023 Fast Tax Reference
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We offer clients a wealth of local experience, backed by a firmwide network of resources, including 450 attorneys across eight states and in Washington D.C.

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	•\$13.10 per 31 gallon barrel of beer, eff. November 2019 •\$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. Effective Nov 1, 2019, beer up to 5% can be sold in private retail outlets. This replaced the old cap of 3.2%.	
Exemption	Beer sold to U.S. government and its agencies, or beer exported from the state.	
Agency	Utah State Tax Commission. Licensing through the Department of Alcoholic Beverage Control.	
Page 1	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
	2018-2019	\$ 8,347,212
	2019-2020	\$ 10,410,092
	2020-2021	\$ 11,855,702
	2021-2022	\$ 11,598,296

WINE, LIQUOR AND HEAVY BEER MARK UP	Tax Type																																																
32B-2-304 - 305	Statute																																																
Retail sale of wine, distilled liquor, and heavy beer 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																																																
•For spirituous liquor, wine and flavored malt beverage, 88% above the landed case cost. •For heavy beer, 66.5% above the landed case cost. •For liquor sales made to military installations in Utah, 17% above the landed case cost. •For small brewers, 32% above the landed case cost. •For small wineries or distillers, 49% 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. 0.875% is transferred to the Department of Public Safety. Remaining revenue (profit) is transferred to the General Fund. Effective November 2019, beer up to 5% of volume could be sold in private retail outlets. <i>For FY2023, the Division of Finance shall deposit into the General Fund \$3m of unspent money in the fund.</i>	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.	Exemption																																																
Utah Department of Alcoholic Beverage Control	Agency																																																
<table><tr><td></td><td>10% Transfer</td><td>Profit</td><td>Total</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>\$45,427,954</td><td>\$112,312,006</td><td>\$157,739,960</td></tr><tr><td>2018-2019</td><td>\$47,926,837</td><td>\$117,136,731</td><td>\$165,063,568</td></tr><tr><td>2019-2020</td><td>\$50,022,734</td><td>\$121,747,308</td><td>\$171,770,042</td></tr><tr><td>2020-2021</td><td>\$56,274,000</td><td>\$123,690,000</td><td>\$179,964,000</td></tr><tr><td>2021-2022</td><td>\$54,498,355</td><td>\$134,672,498</td><td>\$189,170,853</td></tr></table>		10% Transfer	Profit	Total	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	\$45,427,954	\$112,312,006	\$157,739,960	2018-2019	\$47,926,837	\$117,136,731	\$165,063,568	2019-2020	\$50,022,734	\$121,747,308	\$171,770,042	2020-2021	\$56,274,000	\$123,690,000	\$179,964,000	2021-2022	\$54,498,355	\$134,672,498	\$189,170,853	Yield
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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.•0.56 multiplied manufacturers cost for electronic cigarettes and related tobacco products, effective 7/1/2020.•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, local departments of Health.																							
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.																							
Exemption	Export sales to licensed dealers in destination state.																							
Agency	Utah State Tax Commission																							
Yield	<table><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>\$117,617,552</td></tr><tr><td>2016-2017</td><td>\$114,931,108</td></tr><tr><td>2017-2018</td><td>\$115,513,967</td></tr><tr><td>2018-2019</td><td>\$105,641,860</td></tr><tr><td>2019-2020</td><td>\$106,025,576</td></tr><tr><td>2020-2021</td><td>\$106,633,024</td></tr><tr><td>2021-2022</td><td>\$109,657,858</td></tr></table> <p>Includes Tobacco Products Tax, Tobacco Prevention, Cigarettes Tax and Cigarette License and Fees.</p>		2011-2012	\$123,295,718	2012-2013	\$112,458,465	2013-2014	\$113,009,885	2014-2015	\$115,673,958	2015-2016	\$117,617,552	2016-2017	\$114,931,108	2017-2018	\$115,513,967	2018-2019	\$105,641,860	2019-2020	\$106,025,576	2020-2021	\$106,633,024	2021-2022	\$109,657,858
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Page 3																								

ENVIRONMENTAL ASSURANCE FEE	Tax Type
19-6-410.5	Statute
Importers, storers, 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
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 2018-2019 \$6,143,939 2019-2020 \$7,061,263 2020-2021 \$7,111,384 2021-2022 \$8,442,699	Yield
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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	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 2018-2019 \$3,482,181 2019-2020 \$3,739,201 2020-2021 \$3,839,007 2021-2022 \$3,980,030	
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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 2023, 4.85% of federal AGI with adjustments.	Rate
1931	Enacted
Uniform School Fund, distributed to local school districts; to support children, and to support individuals with a disability.	Disposition
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 production payments.	Procedure
Taxpayer Tax Credit (individual) 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 over the base of state taxable income, about \$27,934 for married household, \$20,801 for head of household, and \$13,867 for single (2017). 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.	Exemptions
Utah State Tax Commission	Agency
2011-2012 \$2,163,182,695 2012-2013 \$2,324,149,075 2013-2014 \$2,417,775,360 2014-2015 \$2,580,318,000 2015-2016 \$2,775,327,152 2016-2017 \$2,982,827,650 2017-2018 \$3,234,524,042 2018-2019 \$3,543,662,599 2019-2020 \$3,850,107,634 2020-2021 \$4,160,253,289 2021-2022 \$4,766,926,144	Yield
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	Net taxable income. IRS form 1120 line 28 is the statutory starting point in calculating Utah unadjusted income. Specific additions and subtractions are required from that point. For apportionment purposes, most taxpayers are required to use a single sales factor. A few industries are allowed to elect a three factor formula instead of property, payroll and sales.	
Rate	4.85% of taxable income for taxable year. 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	2011-2012 \$285,899,063 2012-2013 \$353,818,748 2013-2014 \$332,953,849 2014-2015 \$390,225,512 2015-2016 \$347,684,795 2016-2017 \$337,534,383 2017-2018 \$460,872,818 2018-2019 \$538,169,355 2019-2020 \$371,495,227 2020-2021 \$752,389,888 2021-2022 \$961,192,386 Includes 60% of Mineral Production Tax withholding. As of '04-'05 includes Gross Receipts Tax and Radioactive Waste Facility Tax.	
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INSURANCE PREMIUM TAX	Tax Type
59-9-101 to 107; 31A-3-102 to 31A-28-222	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 Workplace Safety Account, and up to 0.50% to Industrial Accident Restricted Account.	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
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 2017-2018 \$133,565,203 2018-2019 \$136,635,626 2019-2020 \$142,170,077 2020-2021 \$157,396,694 2021-2022 \$179,771,648	Yield
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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>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> <tr><td>2017-2018</td><td>\$17,298,372</td></tr> <tr><td>2018-2019</td><td>\$16,128,321</td></tr> <tr><td>2019-2020</td><td>\$11,486,649</td></tr> <tr><td>2020-2021</td><td>\$8,530,660</td></tr> <tr><td>2021-2022</td><td>\$2,479,073</td></tr> </table>	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	2017-2018	\$17,298,372	2018-2019	\$16,128,321	2019-2020	\$11,486,649	2020-2021	\$8,530,660	2021-2022	\$2,479,073
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Page 9	<ul style="list-style-type: none"> • 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
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 2017-2018 \$6,235,492 2018-2019 \$6,449,384 2019-2020 \$6,590,719 2020-2021 \$6,741,075 2021-2022 \$6,996,460	Yield
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Tax Type	MOTOR FUEL TAX
Statute	59-13-101 to 212; 401 to 403
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	Motor fuel (vehicles and boats) - The tax rate on motor fuel was increased from 31.4 cents per gallon to 31.9 cents per gallon beginning on January 1, 2022. 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. 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 others.
Enacted	1923
Disposition	Motor Fuel Tax: 70% to Utah Transportation Fund, 30% to cities and counties, lesser of 0.5% or \$1,050,000 to off-highway vehicle account. Boat Fuel Tax: 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.
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	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 \$365,164,039 2018-2019 \$382,924,951 2019-2020 \$361,410,733 2020-2021 \$389,736,432 2021-2022 \$411,091,801 • Includes motor, aviation, boat, off-highway fuel and clean fuel incentive surcharge.
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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
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.	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 less than 26,000 lbs. 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
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 2017-2018 \$134,856,252 2018-2019 \$142,332,016 2019-2020 \$153,380,202 2020-2021 \$171,954,143 2021-2022 \$173,862,990	Yield
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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	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 2017-2018 \$6,246,219 2018-2019 \$6,390,132 2019-2020 \$6,321,262 2020-2021 \$6,939,712 2021-2022 \$6,829,617	
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MOTOR VEHICLE REGISTRATION FEES	Tax Type																																																
41-1a-201; 41-1a-1206; 41-1a-1218;41-1a-1222; 72-2-117.5	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: \$44.00, additional statutory fees may apply.•Trailers: \$31.00.•Commercial Trailers: \$130.00 lifetime.•Small Commercial Trailers: \$28.50.•Motorcycles: \$46. Additional statutory fees may apply.•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.•Distributers: \$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. Neat revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.	Disposition																																																
6-month or 12-month registration fees are available. Adjusted fees may apply for 6-month registrations.	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																																																
<table><tr><th></th><th><u>MV Fees</u></th><th><u>Hwy MV Fees</u></th><th><u>Preservation</u></th></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><tr><td>2017-2018</td><td>\$46,278,824</td><td>\$0</td><td>\$16,501,510</td></tr><tr><td>2018-2019</td><td>\$49,745,446</td><td>\$0</td><td>\$16,954,931</td></tr><tr><td>2019-2020</td><td>\$55,347,122</td><td>\$0</td><td>\$17,333,793</td></tr><tr><td>2020-2021</td><td>\$60,942,398</td><td>\$0</td><td>\$17,847,782</td></tr><tr><td>2021-2022</td><td>\$67,747,340</td><td>\$0</td><td>\$18,592,763</td></tr></table>		<u>MV Fees</u>	<u>Hwy MV Fees</u>	<u>Preservation</u>	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	2017-2018	\$46,278,824	\$0	\$16,501,510	2018-2019	\$49,745,446	\$0	\$16,954,931	2019-2020	\$55,347,122	\$0	\$17,333,793	2020-2021	\$60,942,398	\$0	\$17,847,782	2021-2022	\$67,747,340	\$0	\$18,592,763	Yield
	<u>MV Fees</u>	<u>Hwy MV Fees</u>	<u>Preservation</u>																																														
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2021-2022	\$67,747,340	\$0	\$18,592,763																																														

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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	<p>Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight.</p> <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 <p>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.</p>																						
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	<table> <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> <tr><td>2017-2018</td><td>\$25,457,580</td></tr> <tr><td>2018-2019</td><td>\$28,312,908</td></tr> <tr><td>2019-2020</td><td>\$27,234,641</td></tr> <tr><td>2020-2021</td><td>\$30,779,345</td></tr> <tr><td>2021-2022</td><td>\$30,109,236</td></tr> </table>	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	2017-2018	\$25,457,580	2018-2019	\$28,312,908	2019-2020	\$27,234,641	2020-2021	\$30,779,345	2021-2022	\$30,109,236
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2021-2022	\$30,109,236																						
Page 15	•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
Operators License: •\$39 per original provisional, under 21. •\$52 per original or renewal, 21 and over. •\$18 per ID card. •\$17 per ID card renewal for disabled. •\$18 motorcycle endorsement. •\$14 taxicab endorsement and endorsement extensions. •\$18 duplicate license. Commercial Drivers' License: •\$52 original or renewal written test. •\$78 skills test. •\$9 CDL endorsement. •\$26 retake written test. •\$52 retake skills test. Mobility Vehicle Permit: •\$52 original or renewal •\$23 duplicate Driving Privilege Card: •\$32 per original •\$52 per renewal or 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
2013-2014 \$15,732,162 2014-2015 \$16,282,000 2015-2016 \$15,412,755 2016-2017 \$17,361,992 2017-2018 \$19,557,747 2018-2019 \$21,727,180 2019-2020 \$24,474,997 2020-2021 \$29,575,972 2021-2022 \$30,838,210	Yield
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Tax Type	PROPERTY TAX
Statute	59-2-101 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, 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.
Rate	Set annually by the boards of various taxing entities. •Effective tax rate excludes fee in lieu (property taxes on motor vehicles) •Highest overall rate (TY2021): 0.07312 •Lowest overall rate (TY2021): 0.005171 In TY2021, school districts received 57% of total property tax revenues, counties 18%, cities and towns 13% and special districts 12%.
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 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.
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 \$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 \$15,000 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.
Agency	Utah State Tax Commission
Yield	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 \$2,871,762,067 2018 \$3,284,148,210 2019 \$3,595,215,281 2020 \$3,812,614,834 2021 \$4,059,072,698
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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:</p> <p>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 0.2975% (For Coops: 0.1488%) 2018-2019 was 0.3000% (For Coops: 0.1500%) 2019-2020 was 0.3000% (For Coops: 0.1500%)</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
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 2016-2017 \$10,426,337 2017-2018 \$10,949,806 2018-2019 \$10,139,773 2019-2020 \$10,185,506 2020-2021 \$10,749,776 2021-2022 \$10,852,589	Yield
	Page 18

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	<p>•State: 4.85%, except power and fuel for residential use (2%) and food (1.75%).</p> <p>•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%. Resort Tax - Up to 1.1% for a city or town in which the transient room capacity is at least 66% of the permanent census population and an additional 0.5% for the replacement of debt.</p> <p>•Rural County and City Healthcare Facilities Tax - Rural counties or cities up to 1% to fund county or city health care facilities.</p> <p>•Recreation facilities - 0.10%, town option - 1.0%, city and town option - 0.20%, fixed guideway - 0.30%, county of second class airport - 0.10 or 0.25%.</p>																																																
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; Transportation Funds; Water Funds; Various Local Funds																																																
Procedure	<p>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.</p>																																																
Exemptions	<p>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, admission to indoor skydiving, surfing or rock climbing with a trained instructor, and certain business inputs.</p>																																																
Agency	Utah State Tax Commission																																																
Yield	<table> <tr> <th></th><th>FY2019</th><th>FY2020</th><th>FY2021</th><th>FY2022</th></tr> <tr> <td>State*</td><td>\$2,116,255,116</td><td>2,265,292,862</td><td>2,625,318,190</td><td>3,098,476,730</td></tr> <tr> <td>Municipal</td><td>\$641,500,179</td><td>698,191,329</td><td>794,428,084</td><td>930,007,600</td></tr> <tr> <td>Transit**</td><td>\$279,271,938</td><td>314,578,628</td><td>168,487,055</td><td>198,542,200</td></tr> <tr> <td>County</td><td>\$161,033,594</td><td>175,746,247</td><td>199,856,946</td><td>233,863,972</td></tr> <tr> <td>Resort</td><td>\$28,198,858</td><td>27,974,966</td><td>33,368,712</td><td>43,106,950</td></tr> <tr> <td>Rural Hospital</td><td>\$6,383,582</td><td>6,349,636</td><td>8,248,900</td><td>8,248,900</td></tr> <tr> <td>ZAP</td><td>\$49,481,204</td><td>54,417,567</td><td>61,994,072</td><td>74,012,901</td></tr> <tr> <td>Highway (local)</td><td>\$17,049,196</td><td>18,182,946</td><td>22,263,258</td><td>26,499,451</td></tr> </table>					FY2019	FY2020	FY2021	FY2022	State*	\$2,116,255,116	2,265,292,862	2,625,318,190	3,098,476,730	Municipal	\$641,500,179	698,191,329	794,428,084	930,007,600	Transit**	\$279,271,938	314,578,628	168,487,055	198,542,200	County	\$161,033,594	175,746,247	199,856,946	233,863,972	Resort	\$28,198,858	27,974,966	33,368,712	43,106,950	Rural Hospital	\$6,383,582	6,349,636	8,248,900	8,248,900	ZAP	\$49,481,204	54,417,567	61,994,072	74,012,901	Highway (local)	\$17,049,196	18,182,946	22,263,258	26,499,451
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Page 19	<p>*Portions of the state sales tax rate are earmarked for local highways, water projects and the Centennial Highway Fund.** Includes revenues earmarked for roads.</p>																																																

MINING SEVERANCE TAX	Tax Type
59-5-201 to 215	Statute
Metalliferous mine production.	Subject
Gross value of metalliferous ore or metals.	Measure
<p>2.6% of taxable value. Taxable value differs according to the type of mineral.</p> <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
<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"> •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
<p>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.</p>	Procedure
\$50,000 annual exemption.	Exemptions
Utah State Tax Commission	Agency
<p>2011-2012 \$25,401,211</p> <p>2012-2013 \$16,940,927</p> <p>2013-2014 \$15,850,801</p> <p>2014-2015 \$16,346,625</p> <p>2015-2016 \$6,977,039</p> <p>2016-2017 \$6,845,003</p> <p>2017-2018 \$10,158,166</p> <p>2018-2019 \$10,035,600</p> <p>2019-2020 \$10,760,893</p> <p>2020-2021 \$10,030,054</p> <p>2021-2022 \$8,631,062</p>	Yield

Tax Type	OIL AND GAS SEVERANCE TAX																						
Statute	59-5-101 to 120																						
Subject	Oil and gas production.																						
Measure	Value at the well at which the fair market value may be determined, does not include processing and transportation costs.																						
Rate	<ul style="list-style-type: none"> •Oil: 3% taxable value up to \$13 per barrel; 5% taxable value 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. •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. <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 \$3,000,000.</p>																						
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.</p>																						
Agency	Utah State Tax Commission																						
Yield	<table> <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>\$20,759,927</td></tr> <tr><td>2017-2017</td><td>\$9,294,919</td></tr> <tr><td>2017-2018</td><td>\$17,422,053</td></tr> <tr><td>2018-2019</td><td>\$14,484,438</td></tr> <tr><td>2019-2020</td><td>\$19,531,477</td></tr> <tr><td>2020-2021</td><td>\$11,432,771</td></tr> <tr><td>2021-2022</td><td>\$40,341,136</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. 	2011-2012	\$74,358,167	2012-2013	\$62,082,393	2013-2014	\$98,505,891	2014-2015	\$69,685,131	2015-2016	\$20,759,927	2017-2017	\$9,294,919	2017-2018	\$17,422,053	2018-2019	\$14,484,438	2019-2020	\$19,531,477	2020-2021	\$11,432,771	2021-2022	\$40,341,136
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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
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 2017-2018 \$3,467,648 2018-2019 \$4,524,169 2019-2020 \$3,663,583 2020-2021 \$2,654,179 2021-2022 \$6,182,810	Yield
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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	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 2017-2018 \$24,738,858 2018-2019 \$22,814,358 2019-2020 \$21,299,323 2020-2021 \$16,784,963 2021-2022 \$15,716,839	
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TOURISM, RECREATION, CULTURAL, CONVENTION AND AIRPORT FACILITY TAX	Tax Type
59-12-601.1 to 607	Statute
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.	Subject
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).	Measure
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. Up to 7% on short-term vehicle rentals.	Rate
1990 Tourism, Recreation. July 1991 Restaurant Tax.	Enacted
To counties where collected. Used for tourism promotion and the development, operation and maintenance of airport, cultural, tourist, recreation and convention facilities.	Disposition
Levied and collected in the same manner as the Sales and Use Tax.	Procedure
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.	Exemptions
Utah State Tax Commission	Agency
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 2017-2018 \$73,083,512 2018-2019 \$78,905,465 2019-2020 \$76,753,886 2020-2021 \$76,791,402 2021-2022 \$103,306,960	Yield
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Tax Type	TRANSIENT ROOM TAX
Statute	59-12-301 to 306; 59-12-3A-352 to 359
Subject	All motels, hotels, campgrounds and trailer courts.
Measure	Room and space rental charge.
Rate	<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.
Enacted	1965
Disposition	To counties or cities where adopted.
Procedure	Levied and collected in the same manner as the Sales and Use Tax.
Exemptions	Same as those for the Sales and Use Tax. Resale exemption does not apply.
Agency	Utah State Tax Commission
Yield	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 2016-2017 \$74,587,783 2017-2018 \$80,803,798 2018-2019 \$86,598,459 2019-2020 \$80,273,150 2020-2021 \$87,435,009 2021-2022 \$135,395,095 <ul style="list-style-type: none"> •Includes municipality transient room tax.
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UNEMPLOYMENT INSURANCE TAX	Tax Type
35A-4-101 to 508	Statute
Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.	Subject
(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. (2018) First \$35,800 in wages. (2019) First \$37,400 in wages (2020) First \$38,900 in wages.	Measure
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 FY 2020 minimum rate: 0.2%. Maximum rate: 7.2%. Beginning FY 2022 minimum rate: 0.3%. Maximum rate: 7.3%. Beginning FY 2023 and FY 2024 minimum rate: 0.4%. Maximum rate: 7.3%.	Rate
1936	Enacted
To Unemployment Compensation Fund.	Disposition
Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.	Procedure
Most agricultural labor, domestic services, family employment, employees of foreign governments, commission sales people (insurance, securities, real estate, etc.)	Exemption
Utah Department of Workforce Services	Agency
2012-2013 \$349,406,990 2013-2014 \$339,981,735 2013-2014 \$339,981,735 2014-2015 \$289,264,268 2015-2016 \$288,363,103 2016-2017 \$194,429,965 2017-2018 \$176,101,519 2018-2019 \$156,186,342 2019-2020 \$154,295,842 2020-2021 \$166,100,435 2021-2022 \$248,525,903	Yield
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