

UTAH TAXPAYERS ASSOCIATION



2025 Fast Tax

Tax Summary and Easy Reference

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This reference summarizes major Utah state and local taxes and is updated to include FY2024 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.

Holland & Hart

For more than 25 years, Holland & Hart has been a driving force in the Utah Business community with a full-service office of more than 80 lawyers. Set against the backdrop of the Wasatch mountains and in earshot of emerging technology companies along Silicon Slopes, our Utah lawyers advise clients on a range of complex legal issues, including state and local taxes; emerging growth and venture capital; real estate and construction; energy and resources; and environmental law.

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.

Statute	59-10-101 to 1405																						
Subject	Net income of individuals, partners, estates and trusts.																						
Measure	Taxable income as provided in state statutes. State tax based on federal adjusted gross income (AGI) with specified adjustments.																						
Rate	Beginning January 1, 2024, 4.55% of federal AGI with adjustments.																						
Enacted	1931																						
Disposition	Uniform School Fund, distributed to local school districts; to support children, and to support individuals with a disability.																						
Procedure	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.																						
Exemptions	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 \$35,304 for married household, \$26,478 for head of household, and \$17,652 for single (2023). 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. Other credits include: low income housing, military survivor, clean air vehicle purchases, employing homeless persons.																						
Agency	Utah State Tax Commission																						
Yield	<table border="0"> <tr> <td>2013-2014</td> <td>\$2,417,775,360</td> </tr> <tr> <td>2014-2015</td> <td>\$2,580,318,000</td> </tr> <tr> <td>2015-2016</td> <td>\$2,775,327,152</td> </tr> <tr> <td>2016-2017</td> <td>\$2,982,827,650</td> </tr> <tr> <td>2017-2018</td> <td>\$3,234,524,042</td> </tr> <tr> <td>2018-2019</td> <td>\$3,543,662,599</td> </tr> <tr> <td>2019-2020</td> <td>\$3,850,107,634</td> </tr> <tr> <td>2020-2021</td> <td>\$4,160,253,289</td> </tr> <tr> <td>2021-2022</td> <td>\$4,766,926,144</td> </tr> <tr> <td>2022-2023</td> <td>\$5,014,243,181</td> </tr> <tr> <td>2023-2024</td> <td>\$5,151,692,195</td> </tr> </table>	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	2022-2023	\$5,014,243,181	2023-2024	\$5,151,692,195
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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	4.65% 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	<table border="1"> <tr><td>2013-2014</td><td>\$332,953,849</td></tr> <tr><td>2014-2015</td><td>\$390,225,512</td></tr> <tr><td>2015-2016</td><td>\$347,684,795</td></tr> <tr><td>2016-2017</td><td>\$337,534,383</td></tr> <tr><td>2017-2018</td><td>\$460,872,818</td></tr> <tr><td>2018-2019</td><td>\$538,169,355</td></tr> <tr><td>2019-2020</td><td>\$371,495,227</td></tr> <tr><td>2020-2021</td><td>\$752,389,888</td></tr> <tr><td>2021-2022</td><td>\$961,192,386</td></tr> <tr><td>2022-2023</td><td>\$908,811,438</td></tr> <tr><td>2023-2024</td><td>\$940,358,219</td></tr> </table>	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	2022-2023	\$908,811,438	2023-2024	\$940,358,219	Includes 60% of Mineral Production Tax withholding. As of '04-'05 includes Gross Receipts Tax and Radioactive Waste Facility Tax.
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SALES & USE TAX

Statute	59-12-101 to 2106			
Subject	Retail sales of tangible goods, services and products transferred electronically.			
Measure	Retail sales of tangible personal property and taxable services.			
Rate	<ul style="list-style-type: none"> • State: 4.85%, except power and fuel for residential use (2%) and food (1.75%). • 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. • Rural County and City Healthcare Facilities Tax - Rural counties or cities up to 1% to fund county or city health care facilities. • Recreation facilities - 0.10%, town option - 1.0%, city and town option - 0.20%, fixed guideway - 0.30%, county of second class airport - 0.10 or 0.25%. 			
Enacted	Retail sales: 1933, Use: 1937, Local Option: 1959, Transit: 1974, Resort Local Option: 1983, Arts: 1993, Hospital: 1993, County Option: 1997.			
Disposition	General Fund; Transportation Funds; Water Funds; Various Local Funds			
Procedure	Licenses required for retailers and wholesalers. Taxes reported and remitted quarterly on or before the last day of the succeeding month. Businesses whose annual liability is \$50,000 or more are required to pay the liability on a monthly basis and may retain 1.31% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale/delivery. Local option tax adopts state taxes by reference. Manufacturers and semiconductor producers must report exempt manufacturer's equipment purchases.			
Exemptions	Sales to government, charitable, religious, non-residential motor vehicles, shipments out-of-state by common carriers, pollution control devices, prescription drugs, farm machinery, medical oxygen, stoma supplies, motion pictures to exhibitors, video/audio tapes to broadcasters, currency, coinage, certain precious metals, materials incorporated into real property exemptions, certain aircraft parts, certain building materials used out of state, machinery, parts, and equipment used in manufacturing and mining activities, 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.			
Agency	Utah State Tax Commission			
Yield	FY2021	FY2022	FY2023	FY2024
State	\$2,625,318,190	\$3,098,476,730	\$3,262,812,037	
Municipal	\$794,4258,084	\$930,007,600	\$992,579,799	
Transit	\$168,487,055	\$198,542,200	\$211,579,086	
County	\$199,856,946	\$233,863,972	\$249,699,093	
Resort	\$33,368,712	\$43,106,950	\$45,073,727	
Rural Hospital	\$8,248,900	\$9,434,850	\$9,534,859	
ZAP	\$61,994,072	\$74,012,901	\$81,387,862	
Highway (Local)	\$22,263,258	\$25,499,451	\$28,177,874	

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 (TY2023): 0.016842 Lowest overall rate (TY2023): 0.005923 In TY2023, 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	<table border="1"> <tr> <td>2013</td> <td>\$2,768,460,738</td> </tr> <tr> <td>2014</td> <td>\$2,782,364,300</td> </tr> <tr> <td>2015</td> <td>\$2,938,703,842</td> </tr> <tr> <td>2016</td> <td>\$3,258,864,244</td> </tr> <tr> <td>2017</td> <td>\$2,871,762,067</td> </tr> <tr> <td>2018</td> <td>\$3,284,148,210</td> </tr> <tr> <td>2019</td> <td>\$3,595,215,281</td> </tr> <tr> <td>2020</td> <td>\$3,812,614,834</td> </tr> <tr> <td>2021</td> <td>\$4,059,072,698</td> </tr> <tr> <td>2022</td> <td>\$4,566,976,473</td> </tr> <tr> <td>2023</td> <td>\$4,775,473,835</td> </tr> </table>	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	2022	\$4,566,976,473	2023	\$4,775,473,835
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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	<p>Motor fuel (vehicles and boats) - The tax rate on motor fuel was set at 34.5 cents per gallon beginning on July 1, 2023. 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 14.2% 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.</p>																							
Enacted	1923																							
Disposition	<ul style="list-style-type: none"> • 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	<table border="1"> <tr><td>2013-2014</td><td>\$266,819,881</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>\$365,164,039</td></tr> <tr><td>2018-2019</td><td>\$382,924,951</td></tr> <tr><td>2019-2020</td><td>\$361,410,733</td></tr> <tr><td>2020-2021</td><td>\$389,736,432</td></tr> <tr><td>2021-2022</td><td>\$411,091,801</td></tr> <tr><td>2022-2023</td><td>\$435,363,169</td></tr> <tr><td>2023-2024</td><td>\$458,973,525</td></tr> </table>	2013-2014	\$266,819,881	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	2022-2023	\$435,363,169	2023-2024	\$458,973,525	Includes motor, aviation, boat, off-highway fuel and clean fuel incentive surcharge.
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SPECIAL FUEL TAX

Statute	59-13-101 to 103; 301 to 322; 501 to 502																						
Subject	Imposed on suppliers or users of special fuel.																						
Measure	Gallons of special fuel sold or used on Utah highways. Special fuels are non-gasoline fuels, primarily diesel.																						
Rate	Special fuel (primarily diesel) - 36.5 cents per gallon from January 1 2024. 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), Liquefied Natural Gas (LNG) and Hydrogen (used to operate a vehicle upon the public highways of the state) are taxed at 20 cents per gallon equivalent (GGE) beginning January 1, 2024.																						
Enacted	1941																						
Disposition	Utah Transportation Fund. Net revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.																						
Procedure	\$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.																						
Exemptions	Refunds to exports, government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.																						
Agency	Utah State Tax Commission																						
Yield	<table border="0"> <tr> <td>2013-2014</td> <td>\$101,705,632</td> </tr> <tr> <td>2014-2015</td> <td>\$100,071,950</td> </tr> <tr> <td>2015-2016</td> <td>\$115,531,005</td> </tr> <tr> <td>2016-2017</td> <td>\$134,151,751</td> </tr> <tr> <td>2017-2018</td> <td>\$134,856,252</td> </tr> <tr> <td>2018-2019</td> <td>\$142,332,016</td> </tr> <tr> <td>2019-2020</td> <td>\$153,380,202</td> </tr> <tr> <td>2020-2021</td> <td>\$171,954,143</td> </tr> <tr> <td>2021-2022</td> <td>\$173,862,990</td> </tr> <tr> <td>2022-2023</td> <td>\$182,034,430</td> </tr> <tr> <td>2023-2024</td> <td>\$196,923,772</td> </tr> </table>	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	2022-2023	\$182,034,430	2023-2024	\$196,923,772
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OIL & 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.</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. 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. Beginning July 1, 2023, above-trend revenue of up to \$20 million will be transferred from the General Fund into the Transportation Investment Fund each fiscal year, until the amount deposited into the Transportation Investment Fund totals \$88.5 million. 																							
Procedure	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in current calendar year will be \$3,000 or more. Quarterly installments due March 1, June 1, September 1, December 1.																							
Exemptions	Tax-exempt royalties paid to Federal, State and Indian lands deducted. Stripper wells (20 or less bbls. of oil /day or 60 mcf of gas/day for qualifying periods) exempted. Wells spudded after January 1, 1990 exempt the first twelve months of production for wildcat wells. The first six months of production is exempt for development wells. There is a 20% tax credit for workover or recompletion on a well up to \$30,000 per well, beginning January 1, 1995.																							
Agency	Utah State Tax Commission																							
Yield	<table border="1"> <tr> <td>2013-2014</td> <td>\$89,159,562</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>2016-2017</td> <td>\$9,294,919</td> </tr> <tr> <td>2017-2018</td> <td>\$28,075,894</td> </tr> <tr> <td>2018-2019</td> <td>\$27,228,829</td> </tr> <tr> <td>2019-2020</td> <td>\$33,198,070</td> </tr> <tr> <td>2020-2021</td> <td>\$19,702,719</td> </tr> <tr> <td>2021-2022</td> <td>\$75,690,554</td> </tr> <tr> <td>2022-2023</td> <td>\$114,714,596</td> </tr> <tr> <td>2023-2024</td> <td>\$76,268,462</td> </tr> </table>	2013-2014	\$89,159,562	2014-2015	\$69,685,131	2015-2016	\$20,759,927	2016-2017	\$9,294,919	2017-2018	\$28,075,894	2018-2019	\$27,228,829	2019-2020	\$33,198,070	2020-2021	\$19,702,719	2021-2022	\$75,690,554	2022-2023	\$114,714,596	2023-2024	\$76,268,462	Includes Uintah Basin and Navajo Revitalization Funds.
2013-2014	\$89,159,562																							
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2023-2024	\$76,268,462																							

OIL & GAS CONSERVATION FEE

Statute	40-6-14 to 14.5	
Subject	Oil and gas production.	
Measure	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.	
Rate	0.2% of the value at the well of the oil or gas produced and saved, sold or transported from the oil gas field where produced.	
Enacted	1955	
Disposition	General Fund. Priority is given to paying the expenses of administration of the Board and Division of Oil, Gas and Mining.	
Procedure	Quarterly fee payments remitted for the quarter January 1 – March 31, on or before June 1; for the quarter April 1 – June 30, on or before September 1; for the quarter July 1 – September 30, on or before December 1; for the quarter October 1 – December 31, on or before March 1 of the next year.	
Exemptions	The tax does not apply to federal and state interest, Indian interest, and oil and gas used in producing or drilling operations or for repressuring or recycling purposes.	
Agency	Utah State Tax Commission	
Yield	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
	2022-2023	\$10,379,194
	2023-2024	\$7,764,996

Statute	59-5-201 to 215	
Subject	Metalliferous mine production.	
Measure	Gross value of metalliferous ore or metals.	
Rate	<ul style="list-style-type: none"> • 2.6% of taxable value. Taxable value differs according to the type of mineral. • 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. 	
Enacted	1937	
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"> •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 	
Procedure	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.	
Exemption	\$50,000 annual exemption.	
Agency	Utah State Tax Commission	
Yield	2013-2014	\$16,940,927
	2014-2015	\$15,850,801
	2015-2016	\$16,346,625
	2016-2017	\$6,977,039
	2017-2018	\$10,158,166
	2018-2019	\$10,035,600
	2019-2020	\$10,760,893
	2020-2021	\$10,030,054
	2021-2022	\$8,631,062
	2022-2023	\$6,597,279
	2023-2024	\$6,236,955

TOURISM, RECREATION, CULTURAL, CONVENTION AND AIRPORT FACILITY TAX

Statute	59-12-601.1 to 607			
Subject	Rental of automobiles and recreation vehicles. Sale of prepared food and beverages. Rental of rooms in counties of first class. Short-term leases of motor vehicles not exceeding 30 days.			
Measure	Rental price of automobiles and recreation vehicles for periods not exceeding thirty days. Price of restaurant meals, deliveries, and room rental (including campgrounds and trailer courts).			
Rate	Up to 1% of the price of alcoholic beverages, food and food ingredients or prepared food. Up to 0.5% of the rent paid for room or suite. Up to 3% of the price paid for the short-term lease or rental with the additional county option not to exceed 4%. Motor vehicles also have a statewide 2.5% rental tax. Up to 7% on short-term vehicle rentals.			
Enacted	1990 Tourism, Recreation. July 1991 Restaurant Tax.			
Disposition	To counties where collected. Used for tourism promotion and the development, operation and maintenance of airport, cultural, tourist, recreation and convention facilities.			
Procedure	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.			
Exemption	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement, or vehicles rented for the purpose of moving personal household goods.			
Agency	Utah State Tax Commission			
Yield	FY2021	FY2022	FY2023	FY2024
Restaurant Tax	\$61,066,008	\$74,978,883	\$82,772,265	\$86,766,755
RV and OHV Leasing Tax	-	\$85,778	\$212,127	\$504,374
Short Term Leasing Tax	\$14,197,138	\$25,036,884	\$25,362,965	\$26,320,994
Transient Room Tax	\$1,528,257	\$3,205,415	\$3,764,944	\$3,784,113
Total	\$76,791,402	\$103,306,960	\$112,062,301	\$117,376,236

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	<table border="1"> <tr> <td>2013-2014</td> <td>\$43,211,743</td> </tr> <tr> <td>2014-2015</td> <td>\$56,305,840</td> </tr> <tr> <td>2015-2016</td> <td>\$62,829,298</td> </tr> <tr> <td>2016-2017</td> <td>\$74,587,783</td> </tr> <tr> <td>2017-2018</td> <td>\$80,803,798</td> </tr> <tr> <td>2018-2019</td> <td>\$86,598,459</td> </tr> <tr> <td>2019-2020</td> <td>\$80,273,150</td> </tr> <tr> <td>2020-2021</td> <td>\$87,435,009</td> </tr> <tr> <td>2021-2022</td> <td>\$135,395,095</td> </tr> <tr> <td>2022-2023</td> <td>\$141,721,520</td> </tr> <tr> <td>2023-2024</td> <td>\$150,805,561</td> </tr> </table>	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	2022-2023	\$141,721,520	2023-2024	\$150,805,561	Includes municipality transient room tax.
2013-2014	\$43,211,743																							
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2023-2024	\$150,805,561																							

DRIVER LICENSE FEES

Statute	53-3-105																						
Subject	Operators' and commercial drivers' licenses.																						
Measure	Each license issued, renewed or duplicated.																						
Rate	<p>Operators License:</p> <ul style="list-style-type: none"> • \$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. <p>Commercial Drivers' License:</p> <ul style="list-style-type: none"> • \$52 original or renewal written test. • \$78 skills test. • \$9 CDL endorsement. • \$26 retake written test. • \$52 retake skills test. <p>Mobility Vehicle Permit:</p> <ul style="list-style-type: none"> • \$52 original or renewal \$23 <p>Duplicate Driving Privilege Card:</p> <ul style="list-style-type: none"> • \$32 per original • \$52 per renewal or duplicate 																						
Enacted	1933																						
Disposition	Net revenue (after allocation to other State agencies) to a restricted fund for Drivers License Division.																						
Procedure	Fees collected at time license is issued, renewed or duplicated.																						
Exemptions	None																						
Agency	Driver License Division of the Department of Public Safety																						
Yield	<table border="1"> <tr> <td>2013-2014</td> <td>\$15,732,162</td> </tr> <tr> <td>2014-2015</td> <td>\$16,282,000</td> </tr> <tr> <td>2015-2016</td> <td>\$15,412,755</td> </tr> <tr> <td>2016-2017</td> <td>\$17,261,992</td> </tr> <tr> <td>2017-2018</td> <td>\$19,557,747</td> </tr> <tr> <td>2018-2019</td> <td>\$21,727,180</td> </tr> <tr> <td>2019-2020</td> <td>\$24,474,997</td> </tr> <tr> <td>2020-2021</td> <td>\$29,575,972</td> </tr> <tr> <td>2021-2022</td> <td>\$30,838,210</td> </tr> <tr> <td>2022-2023</td> <td>\$30,930,285</td> </tr> <tr> <td>2023-2024</td> <td>\$31,860,420</td> </tr> </table>	2013-2014	\$15,732,162	2014-2015	\$16,282,000	2015-2016	\$15,412,755	2016-2017	\$17,261,992	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	2022-2023	\$30,930,285	2023-2024	\$31,860,420
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MOTOR VEHICLE REGISTRATION FEES

Statute	41-1a-201; 41-1a-1206; 41-1a-1218;41-1a-1222; 72-2-117.5		
Subject	Motor vehicles, trailers or semi-trailers for operation on highway.		
Measure	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.		
Rate	<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 2,000lbs. over 14,000lbs. • Vehicles over 12,000lbs: \$69.50 plus \$19.00 for additional 2,000lbs. • 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. • Hybrid Electric Motor Vehicle: \$21.75 • Plug-in Hybrid Electric Motor Vehicle: \$56.50 <p>Beginning January 1, 2024, 12-month registration fees increase by \$7.00.</p>		
Enacted	1909		
Disposition	Utah Transportation Fund. Net revenue (after allocation to other agencies): 70% to Utah Department of Transportation, 30% to cities and counties.		
Procedure	6-month or 12-month registration fees are available. Adjusted fees may apply for 6-month registrations.		
Exemptions	Vehicles owned by government units or registered with a Purple Heart Special Group Plate or renewals of vintage vehicles older than 40 years.		
Agency	Utah State Tax Commission		
Yield	MV Fees	Highway MV Fees	Preservation
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
2022-2023	\$77,208,903	\$0	\$18,859,446
2023-2024	\$100,769,314	\$0	\$19,485,578

MOTOR VEHICLE TITLE & 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	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
	2022-2023	\$6,754,904
	2023-2024	\$6,987,338

AUTOMOBILE DRIVER EDUCATION FEE

Statute	41-1a-1204 to 1205	
Subject	Motor vehicles.	
Measure	Every motor vehicle registered.	
Rate	\$2.50	
Enacted	1957	
Disposition	Uniform School Fund - Driver Education Program.	
Procedure	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.	
Exemptions	All government vehicles. 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.	
Agency	Utah State Tax Commission	
Yield	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
	2022-2023	\$7,085,004
	2023-2024	\$7,309,928

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> <p>12,001-18,000 pounds: \$150.00 equivalent tax 8,001-34,000 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> <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	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
	2022-2023	\$33,077,191
	2023-2024	\$33,748,599

This tax type includes Registration and Highway User Fees

Statute	59-9-101 to 107; 31A-3-102 to 31A-28-222																						
Subject	Insurance covering property or risks located in Utah.																						
Measure	Total premiums less returned premiums, reinsurance premiums, and dividends paid.																						
Rate	<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. 																						
Enacted	1896																						
Disposition	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.																						
Procedure	Reports and payments due on or before March 31. Insurance Premium Tax in lieu of Corporation Franchise Tax. Installments required if prior year's tax is \$10,000 or more. Installments due on April 30, July 31 and Oct 31.																						
Exemptions	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.																						
Agency	Utah State Tax Commission																						
Yield	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 15%;">2013-2014</td><td style="width: 15%;">\$91,212,497</td></tr> <tr><td>2014-2015</td><td>\$92,385,369</td></tr> <tr><td>2015-2016</td><td>\$111,658,242</td></tr> <tr><td>2016-2017</td><td>\$122,023,670</td></tr> <tr><td>2017-2018</td><td>\$133,565,203</td></tr> <tr><td>2018-2019</td><td>\$136,635,626</td></tr> <tr><td>2019-2020</td><td>\$142,170,077</td></tr> <tr><td>2020-2021</td><td>\$157,396,694</td></tr> <tr><td>2021-2022</td><td>\$179,771,648</td></tr> <tr><td>2022-2023</td><td>\$192,105,528</td></tr> <tr><td>2023-2024</td><td>\$212,123,442</td></tr> </table>	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	2022-2023	\$192,105,528	2023-2024	\$212,123,442
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2022-2023	\$192,105,528																						
2023-2024	\$212,123,442																						

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	Uniform School Fund, distributed to local schools.																							
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 border="1"> <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>\$11,486,949</td> </tr> <tr> <td>2020-2021</td> <td>\$8,530,660</td> </tr> <tr> <td>2021-2022</td> <td>\$2,479,073</td> </tr> <tr> <td>2022-2023</td> <td>\$3,300,770</td> </tr> <tr> <td>2023-2024</td> <td>\$3,169,435</td> </tr> </table>	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	\$11,486,949	2020-2021	\$8,530,660	2021-2022	\$2,479,073	2022-2023	\$3,300,770	2023-2024	\$3,169,435	<p>In 2010-2011 the variable rate dropped from 4.3% to 3.8%.</p>
2013-2014	\$15,126,882																							
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2023-2024	\$3,169,435																							

Statute	35A-4-101 to 508	
Subject	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.	
Measure	(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; (2023) First \$44,800 in wages (2024) First \$47,000 in wages;	
Rate	Beginning Jan. 1, 2008 minimum rate 0.1%, maximum rate 9.1%. Beginning Jan. 1, 2009 minimum rate 0.2%, maximum rate 9.2%. Beginning Jan. 1, 2012 minimum rate 0.4%, maximum rate 7.4%. Beginning FY 2020 minimum rate: 0.2%. Maximum rate: 7.2%. Beginning FY 2022 minimum rate: 0.3%. Maximum rate: 7.3%. Beginning FY 2023 minimum rate: 0.3%. Maximum rate: 7.3%.	
Enacted	1936	
Disposition	To Unemployment Compensation Fund.	
Procedure	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.	
Exemptions	Most agricultural labor, domestic services, family employment, employees of foreign governments, commission sales people (insurance, securities, real estate, etc.)	
Agency	Utah Department of Workforce Services	
Yield		
	2013-2014	\$339,981,735
	2014-2015	\$339,981,735
	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
	2022-2023	\$336,735,309
	2023-2024	\$315,991,945

PUBLIC UTILITIES REGULATION FEE

Statute	54-5-1.5 to 4																						
Subject	Public utilities.																						
Measure	Gross operating revenue within Utah.																						
Rate	<p>Maximum rate: 0.3% of gross operating 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: 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%) 2019-2023 was 0.3000% (For Coops: 0.1500%)</p>																						
Enacted	1935																						
Disposition	Public Service Commission.																						
Procedure	Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.																						
Exemptions	As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.																						
Agency	Division of Public Utilities, Department of Commerce																						
Yield	<table> <tr><td>2013</td><td>\$9,612,203</td></tr> <tr><td>2014</td><td>\$9,472,380</td></tr> <tr><td>2015</td><td>\$10,346,242</td></tr> <tr><td>2016</td><td>\$10,426,337</td></tr> <tr><td>2017</td><td>\$10,949,806</td></tr> <tr><td>2018</td><td>\$10,139,773</td></tr> <tr><td>2019</td><td>\$10,185,506</td></tr> <tr><td>2020</td><td>\$10,749,776</td></tr> <tr><td>2021</td><td>\$10,852,589</td></tr> <tr><td>2022</td><td>\$11,546,052</td></tr> <tr><td>2023</td><td>\$11,446,600</td></tr> </table>	2013	\$9,612,203	2014	\$9,472,380	2015	\$10,346,242	2016	\$10,426,337	2017	\$10,949,806	2018	\$10,139,773	2019	\$10,185,506	2020	\$10,749,776	2021	\$10,852,589	2022	\$11,546,052	2023	\$11,446,600
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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	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
	2022-2023	\$15,822,864
	2023-2024	\$15,644,921

BEER TAX

Statute	59-15-101 to 109	
Subject	Brewer, wholesaler and distributor.	
Measure	Barrels of beer (one barrel contains 31 gallons).	
Rate	<ul style="list-style-type: none"> • Will increase incrementally up to \$14.10 in 2028 • \$13.10 per 31 gallon barrel of beer, effective 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%.	
Exemptions	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.	
Yield	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
	2022-2023	\$10,994,661
	2023-2024	\$9,037,451

Statute	52B-2-304 - 305		
Subject	Retail sale of wine, distilled liquor, and heavy beer sold by Department of Alcoholic Beverage Control (DABC).		
Measure	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.		
Rate	<ul style="list-style-type: none"> For spirituous liquor, wine and flavored malt beverage, 88.5% 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. 		
Enacted	2007 - Wine, spirituous liquor and heavy beer 2008 - Flavored malt beverage		
Disposition	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. For FY2023, the Division of Finance shall deposit into the General Fund \$3m of unspent money in the fund.		
Procedure	Tax is part of total purchase price when wine, spirituous liquor, heavy beer and flavored malt beverages are purchased from State liquor store.		
Exemption	Religious wine.		
Agency	Utah Department of Alcoholic Beverage Control		
Yield			
	10% Transfer	Profit	Total
2013-2014	\$38,343,822	\$87,808,496	\$126,152,318
2014-2015	\$41,386,241	\$95,412,074	\$136,798,315
2015-2016	\$33,707,799	\$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	\$157,793,960
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	\$53,498,355	\$134,672,498	\$189,170,853
2022-2023	\$57,914,000	\$136,265,000	\$194,179,000
2023-2024	\$67,706,000	\$113,347,000	\$181,053,000

CIGARETTE & 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 3lbs per 1,000, effective 7/1/2010 • \$2.125 per package of 25 cigarettes weighing greater than 3lbs 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 border="1"> <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>\$106,638,024</td></tr> <tr><td>2021-2022</td><td>\$109,657,858</td></tr> <tr><td>2022-2023</td><td>\$105,537,251</td></tr> <tr><td>2023-2024</td><td>\$101,814,238</td></tr> </table>	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	\$106,638,024	2021-2022	\$109,657,858	2022-2023	\$105,537,251	2023-2024	\$101,814,238	Includes Tobacco Products Tax, Tobacco Prevention, Cigarettes Tax and Cigarette License and Fees.
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2023-2024	\$101,814,238																							

Statute	19-6-410.5																						
Subject	Importers, storers, and refiners of petroleum products.																						
Measure	Gallons of petroleum products sold, used or received for sale or use in the state.																						
Rate	13/20 cents per gallon.																						
Enacted	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.																						
Disposition	Petroleum Storage Tank Fund to pay costs associated with storage tanks endangering the public health or environment.																						
Procedure	Report and remit fee monthly to the Tax Commission on or before the last day of the following month.																						
Exemption	First sale in interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.																						
Agency	Utah State Tax Commission																						
Yield	<table> <tr><td>2013-2014</td><td>\$4,933,850</td></tr> <tr><td>2014-2015</td><td>\$5,548,982</td></tr> <tr><td>2015-2016</td><td>\$6,136,567</td></tr> <tr><td>2016-2017</td><td>\$4,555,406</td></tr> <tr><td>2017-2018</td><td>\$5,420,861</td></tr> <tr><td>2018-2019</td><td>\$6,143,939</td></tr> <tr><td>2019-2020</td><td>\$7,061,263</td></tr> <tr><td>2020-2021</td><td>\$7,111,384</td></tr> <tr><td>2021-2022</td><td>\$8,442,699</td></tr> <tr><td>2022-2023</td><td>\$6,587,613</td></tr> <tr><td>2023-2024</td><td>\$6,586,779</td></tr> </table>	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	2022-2023	\$6,587,613	2023-2024	\$6,586,779
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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	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	\$3,339,007
	2021-2022	\$3,980,030
	2022-2023	\$4,108,183
	2023-2024	\$4,141,894

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