

UTAH TAXPAYERS ASSOCIATION



2026 Fast Tax

Tax Summary and Easy Reference

Sponsored by

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TABLE OF CONTENTS

Introduction, Key Findings, and Yields Over Time	1
Individual Income Tax	4
Corporate Franchise Tax	5
Sales and Use Tax	6
Property Tax	7
Motor Fuel Tax	8
Special Fuel Tax	9
Oil and Gas Severance Tax	10
Oil and Gas Conservation Fee	11
Mining Severance Tax	12
Tourism, Recreation, Cultural, Convention Tax	13
Transient Room Tax	14
Driver's License Fee	15
Motor Vehicle Registration Fees	16
Motor Vehicle Title and Transfer Fees	17
Automobile Driver Education Fee	18
Commercial Vehicle Proportional Fees	19
Insurance Premium Tax	20
Self Insurers Tax	21
Unemployment Insurance Tax	22
Public Utilities Regulation Fee	23
Municipal Telecommunications License Tax	24
Beer Tax	25
Wine, Liquor and Heavy Beer Mark Up	26
Cigarette and Tobacco Tax	27
Environmental Assurance Fee	28
Waste Tire Recycling Fee	29
911 Emergency Services Telephone Charge	30
Cable/Satellite Television Excise Tax	31

This reference summarizes major Utah state and local taxes and is updated to include FY2025 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:

- 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 Services and the Department of Workforce Services for their cooperation in providing information contained in this reference.

Holland & Hart

For more than 30 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.

Utah's tax burden is complex, costly, and growing:

- 50,000+ lines of code in Title 59 alone (Revenue & Taxation).
- Numerous additional taxes and fees scattered throughout other parts of Utah Statute.
- Utahns face over 60 distinct state and local taxes and fees administered by the Tax Commission.
- These instruments now generate more than \$17 billion in annual revenue.
- In the 2025 General Session, the Tax Commission tracked 459 bills affecting taxes or motor vehicle regulations.
- Taxes and fees have become big business for state and local government, with complexity that burdens residents and businesses alike.

Where the growth is coming from:

- Many of the fastest-growing revenues are fees, not traditional taxes (e.g., 911 emergency service charges, motor vehicle fees).
- Utah's sales tax and income tax have both grown substantially over the past decade.
- Across all taxes and fees tracked in this booklet:
 - 10-year average yield growth: 54%
 - One-year growth: 5%
- Revenue growth has far outpaced inflation, population growth, and Utahns' household income.

This expansion of more taxes, more fees, more statutes, more bills, and more revenue creates a real burden on Utah families and businesses. Compliance is harder. Costs are higher. Transparency is fading as taxes increasingly hide inside fees and regulatory charges.

It's time for Utah's leaders to rein in the growth and restore simplicity, transparency, and restraint in Utah's tax system.

The table below shows the growth in Utah's tax yields over the past ten years and from FY 2024 to FY 2025. Over the past decade, inflation rose about 29% and Utah's population grew about 19%, yet most Utah taxes grew substantially faster.

Utah Tax Yields	10-Year Change (%)	1-Year Change (%)
Transient Room Tax	178.5%	4.0%
911 Emergency Services Telephone Charge	155.9%	-10.5%
Insurance Premium Tax	154.9%	11.0%
Corporate Franchise Tax	151.1%	4.2%
Motor Vehicle Registration Fees	147.2%	17.9%
Sales & Use Tax	147.2%	3.7%
Individual Income Tax	106.1%	3.2%
Special Fuel Tax	106.1%	4.7%
Tourism, Recreation, Cultural, Convention and Airport Facility Tax	98.0%	4.4%
Motor Fuel Tax	84.1%	9.0%
Property Tax	82.6%	6.4%
Driver License Fees	60.9%	-17.8%
Automobile Driver Education Fee	37.7%	3.7%
Beer Tax	37.1%	0.0%
Waste Tire Recycling Fee	34.8%	3.4%
Commercial Vehicle Proportional Fees	33.4%	10.1%
Motor Vehicle Title & Transfer Fees	26.6%	-0.2%
Environmental Assurance Fee	21.3%	2.2%
Oil & Gas Severance Tax	19.5%	9.2%
Oil & Gas Conservation Fee	16.3%	0.8%
Wine, Liquor & Heavy Beer Markup	15.0%	-16.0%
Public Utilities Regulation Fee	13.9%	3.0%
Unemployment Insurance Tax	-7.6%	-0.6%
Cigarette & Tobacco Tax	-19.7%	-8.7%
Mining Severance Tax	-27.3%	84.8%
Cable/Satellite Television Excise Tax	-30.0%	-3.4%
Municipal Telecommunications License Tax	-50.8%	3.4%
Self Insurers Tax	-82.5%	4.8%
AVERAGE	53.9%	4.9%
<i>MEDIAN</i>	35.9%	3.5%

Note: Several small or highly volatile taxes show large percentage changes due to changes in base, taxpayer count, or statutory structure.

Inflation and population growth calculations are based on data provided in the Kem C. Gardner 2025 Utah Economic Report to the Governor.

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, 2025, 4.5% of state taxable income.	
Enacted	1951	
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	Utah allows a nonrefundable Utah Taxpayer Tax Credit that applies to most individual filers. The credit is calculated as 6% of the taxpayer's federal standard deduction or federal itemized deductions (with state income taxes removed), plus 6% of the Utah personal exemption amount. This credit phases out as Utah taxable income increases, with phase-out thresholds determined by filing status. Additional credits may also be available under Utah law—including credits for employing homeless persons, certain military retirement or survivor benefits, and other specific statutory programs—but eligibility for these credits varies by individual circumstances.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$5,318,562,245

Includes 40% of Mineral Production Tax withholding.

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	Computation begins with federal taxable income, with Utah-specific additions and subtractions to arrive at Utah taxable income. For apportionment purposes, most corporations use a single-sales-factor formula, although certain industries and taxpayers may elect or be required to use a three-factor formula (sales, property, and payroll) or other special apportionment methods as provided under Utah law.																							
Rate	4.5% of Utah taxable income for taxable year. Minimum tax is \$100.																							
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 taxable year. Corporations with a tax liability of \$1,000 or more must make estimated quarterly payments. Tax must be paid when the return is due.																							
Exemptions	Organizations exempt from federal income tax under IRC Sections 501 and 528, admitted insurance companies taxed on premiums under Utah Code Title 59, Chapter 9, building authorities, farmers' cooperatives, and certain public agencies are exempt from Utah's corporate income and franchise tax. Exempt organizations with unrelated business taxable income under IRC 512 and homeowners' associations with taxable income for federal purposes must file a Utah return and pay tax on that income.																							
Agency	Utah State Tax Commission																							
Yield	<table border="1"> <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> <tr><td>2024-2025</td><td>\$979,912,188</td></tr> </table>	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	2024-2025	\$979,912,188	Includes 60% of Mineral Production Tax withholding. 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 residential electricity & natural gas (2%) and grocery (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. Many additional local options.			
Disposition	General Fund; Transportation Funds; Water Funds; Various Local Funds			
Procedure	Retailers and wholesalers must obtain a sales tax license. Taxes are generally reported and remitted quarterly, but businesses with annual sales tax liability of \$50,000 or more must file monthly. Those meeting this threshold may retain 1.31% of the state and local tax collected as a vendor compensation credit. Businesses with annual liability of \$96,000 or more are required to remit by electronic funds transfer. Sales tax applies at the point of sale or delivery, and use tax applies when taxable goods are delivered for use in Utah. Local option taxes follow state tax administration by reference. Manufacturers, including semiconductor producers, must report purchases of exempt manufacturing equipment.			
Exemptions	Utah provides numerous exemptions from sales and use tax. Major categories include sales to governmental, charitable, and religious organizations; non-resident motor vehicles and goods shipped out of state; prescription drugs, durable and disposable medical equipment, medical oxygen, and stoma supplies; and farm machinery and certain pollution-control devices. Exemptions also apply to materials incorporated into real property, certain construction materials used out of state, and a wide range of machinery, equipment, parts, and consumables used in manufacturing, mining, semiconductor fabrication and R&D, web-search portal operations, industrial fuel use, steel mill operations, telecommunications, energy production, and film, television, and video production. Additional exemptions include aircraft parts, locomotive fuel, ski-resort equipment, textbooks sold by higher education institutions, database access for viewing or retrieving information, short-term lodging consumables, and admissions for activities such as indoor skydiving, surfing, or rock climbing when supervised by a trained instructor. Remote sellers with less than \$100,000 in sales are exempt. Certain business inputs are also exempt.			
Agency	Utah State Tax Commission			
Yield	FY2022	FY2023	FY2024	FY2025
State	\$3,098,476,730	\$3,262,812,037	\$4,541,631,864	\$4,676,960,454
Municipal	\$930,007,600	\$992,579,799	\$997,310,097	\$1,047,380,172
Transit	\$198,542,200	\$211,579,086	\$251,482,725	\$264,343,809
County	\$233,863,972	\$249,699,093	\$442,979,083	\$465,607,093
Resort	\$43,106,950	\$45,073,727	\$45,773,671	\$49,532,961
Rural Hospital	\$9,434,850	\$9,534,859	\$10,624,256	\$16,783,818
ZAP	\$74,012,901	\$81,387,862	\$82,289,792	\$86,842,759
Highway (Local)	\$25,499,451	\$28,177,874	\$28,490,960	\$31,321,566

PROPERTY TAX

Statute	59-2-101 to 59-4-102	
Subject	Real and tangible personal property.	
Measure	Utah assesses centrally assessed, commercial, and personal property at 100% of fair market value. Primary residential property receives a 45% exemption, effectively taxed on 55% of fair market value. Farmland is assessed at its value for agricultural use. Mining property is valued using capitalized net revenue or another accepted method, but not below the combined value of land, improvements, and tangible personal property. Motor vehicles, motorcycles, ATVs, motorhomes, personal watercraft, and most boats under 31 feet are subject to an age-based uniform fee, while commercial trailers and boats 31 feet or longer are taxed based on a uniform fee equal to 1.5% of fair market value.	
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 in TY2024: 0.028481 Lowest overall rate in TY2024: 0.003792	
Enacted	1849	
Disposition	School districts (59%), cities and towns (13%), counties (15%) and special districts (13%) in tax year 2024.	
Procedure	The Tax Commission assesses centrally assessed property, and county assessors value all other property as of January 1. Applications for veterans with a disability, blind, indigent, and circuit breaker relief are due September 1. Taxing entities set rates by June 22; valuation notices are mailed by July 22 for locally assessed property and May 1 for centrally assessed property. Appeals are due within 90 days of centrally assessed notices or 45 days of local notices, with Boards of Equalization issuing decisions within 60 days. Tax bills are mailed by November 1, and taxes are due November 30.	
Exemptions	Property owned by government or by nonprofit entities used exclusively for religious, charitable, or educational purposes. Freeport goods, livestock, and agricultural machinery and equipment. Veterans with a service-connected disability, or their unmarried surviving spouses, receive an exemption based on the veteran's disability percentage, applied to an annually indexed taxable-value amount. Low-income homeowners and renters may receive a circuit breaker credit based on income, and counties may grant indigent abatements of up to 50% of the tax due. Blind persons receive an exemption on up to \$15,000 of taxable real or tangible personal property. Additional exemptions apply to certain classes of personal property, property used to furnish power for irrigation, intangible property and inventories, and the property of active-duty U.S. armed forces members.	
Agency	Utah State Tax Commission	
Yield	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
	2024	\$5,080,088,853

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 - 37.9 cents per gallon for 2026. Rate equal to 14.2% of the statewide average rack price per gallon for the previous three fiscal years, subject to a minimum and maximum rack price, adjusted annually and taking effect January 1 each year. Applies to all motor fuel sold, used, or received for sale or use in Utah. Aviation fuel - 2.5 cents per gallon for federally certificated air carriers at an international airport, 4 cents per gallon for federally certificated air carriers at other airports, and 9 cents per gallon for all other aviation fuel users.																							
Enacted	1923																							
Disposition	<ul style="list-style-type: none"> Motor Fuel Tax: 70% to the Utah Transportation Fund, 30% to cities and counties, and the lesser of 0.5% or \$1,050,000 to the Off-Highway Vehicle Account. Motor fuel tax attributable to boat use is deposited into the State Park Marina Fuel Tax Account for boating facilities. Aviation Fuel Tax: 75% to the airport where sold and 25% to the Aeronautics Restricted Account in UDOT. 																							
Procedure	Motor fuel distributors must post a bond of at least \$10,000 and no more than \$500,000, while aviation fuel distributors with an average monthly tax liability of \$500 or less are exempt from the bond requirement. Distributors must file monthly returns and remit tax to the Tax Commission on or before the last day of the month following the reporting period.																							
Exemptions	Exempt when sold in original interstate-commerce packaging, exported with required documentation, or sold to US or UT governmental entities. Fuel produced in UT from coal, oil shale, rock asphalt, bituminous sands, or other solid hydrocarbons is also exempt. Refunds are available for government purchasers who paid tax and for qualifying off-highway agricultural uses.																							
Agency	Utah State Tax Commission																							
Yield	<table border="1"> <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> <tr><td>2024-2025</td><td>\$500,319,667</td></tr> </table>	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	2024-2025	\$500,319,667	Includes motor, aviation, boat, and off-highway fuel.
2014-2015	\$271,769,163																							
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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	<p>Special fuel (diesel) - 37.9 cents per gallon for 2026. Rate equal to 14.2% of the statewide average rack price per gallon for the previous three fiscal years, subject to a minimum and maximum rack price, adjusted annually and taking effect January 1 each year.</p> <p>CNG/LNG/Hydrogen - 21.2 cents per gasoline/diesel gallon equivalent for 2026. Rates for compressed natural gas (CNG), Liquefied Natural Gas (LNG) and Hydrogen used to power motor vehicles are adjusted annually to account for inflation, as calculated by the Consumer Price Index, with 22.5 cents cap.</p>	
Enacted	1941	
Disposition	Utah Transportation Fund.	
Procedure	<p>Suppliers must post a bond between \$10,000 and \$500,000 and are required to file monthly returns and remit tax by the last day of the following month. Special-fuel suppliers must be licensed, and users must obtain a user permit, typically renewed annually. Tax is imposed when undyed diesel is removed from a refinery or terminal rack or imported into Utah. Licensed users reporting on a use basis may claim credit for taxes previously paid. Users operating vehicles under 26,000 pounds GVW are not required to report tax on a use basis unless they maintain bulk storage.</p>	
Exemptions	<p>Refunds are available for special fuel that is exported, sold to or used by governmental entities, or used for purposes other than operating or propelling a vehicle on Utah public highways (including off-road, agricultural, and stationary uses of clear diesel).</p>	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$206,210,195

OIL & GAS SEVERANCE TAX

Statute	59-5-101 to 120																							
Subject	Oil and gas production.																							
Measure	Value is determined at the first point closest to the well where fair market value can be established, excluding allowable 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 (after required allocations to revitalization funds): 25% of the first \$50,000,000 of aggregate annual collections; 50% of the next \$50,000,000 of aggregate annual collections; and 75% of the aggregate annual collections above \$100,000,000.</p> <ul style="list-style-type: none"> Uintah Basin and Navajo Revitalization Funds receive 33% or 80% (depending on when well began production) of taxes collected on oil, gas or other hydrocarbon substances produced from trust lands. 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 year until the amount deposited totals \$88.5 million. 																							
Procedure	Taxes for the preceding calendar year are due by June 1. If the taxpayer expects to owe \$5,000 or more in the current year, quarterly installments are required and must be paid by March 1, June 1, September 1, and 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, and the first six months 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. A separate tax credit is also available for certified expenditures on qualifying mineral exploration activities, subject to statutory caps.																							
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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	Deposited into the Oil and Gas Conservation Account (a restricted account in the General Fund) and used primarily for administering the oil and gas program, plus plugging/reclamation and related education; year-end excess above the admin appropriation cap flows to the General Fund.	
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	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
	2024-2025	\$7,827,004

Statute	59-5-201 to 215	
Subject	Metalliferous mine production.	
Measure	Gross value of metalliferous ore or metals, with taxable value defined according to mineral type.	
Rate	2.6% of taxable value (differs according to the type of mineral). <ul style="list-style-type: none"> • Beryllium: taxable value is 125% of the direct mining costs. • All other materials: taxable value equals 30% of gross proceeds. • Ore shipped out of state or sold: taxable value equals 80% of gross proceeds. 	
Enacted	1937	
Disposition	Deposited into the General Fund, with statutorily required transfers to the Permanent State Trust Fund: 25% of the first \$50 million of annual mineral tax revenue, 50% of the next \$50 million, and 75% of revenue above \$100 million.	
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	The first \$50,000 in taxable value of all metals severed by each mine during each calendar year.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$11,525,989

TOURISM, RECREATION, CULTURAL, CONVENTION TAX

Statute	59-12-601.1 to 607			
Subject	Rental of motor vehicles and recreation vehicles; car-sharing for periods less than 30 days; prepared food sold by restaurants; and customized prepared food sold by convenience stores, gas stations, and grocery stores. Rental of rooms and accommodations in first-class counties (Salt Lake County).			
Measure	Rental price of automobiles, recreation vehicles, and car-share vehicles for periods not exceeding 30 days. Sales price of restaurant meals and customized prepared food (prepared, heated, or mixed to customer order for immediate or on-premise consumption). Rental price of rooms or suites in counties of the first class, including hotel rooms, campgrounds, and trailer courts.			
Rate	<ul style="list-style-type: none"> • Motor vehicle rentals: Up to 3% of the rental charge; counties may impose an additional tax up to 4%. • Car-sharing (< 30 days): Taxed at the same rate as motor vehicle rentals. • Recreational vehicles & off-highway vehicles: Up to 7% on short-term rentals. • Prepared food & customized prepared food: Up to 1% on alcoholic beverages, food and food ingredients, prepared food sold by restaurants, and customized prepared food sold by convenience stores, gas stations, and grocery stores. • Room rentals (first-class counties only): Up to 0.5% on the price of accommodations. 			
Enacted	1990 Tourism, Recreation. July 1991 Restaurant Tax.			
Disposition	Distributed to the county where collected and may be used for tourism promotion and for the development, operation, and maintenance of airport, cultural, tourist, recreation, and convention facilities. Counties of the 4th, 5th, or 6th class, or those with fewer than 15 people per square mile, may also use revenues to mitigate tourism impacts such as waste, search and rescue, law enforcement, emergency services, and fire protection if recommended by a tourism tax advisory board. In first-class counties, at least \$450,000 annually must be spent on tourism marketing and a ski-area ticketing system.			
Procedure	Administered and collected in the same manner as the state sales and use tax, except this tax is not subject to certain provisions. Returns and payments follow standard sales tax filing requirements.			
Exemption	Short-term motor vehicle rentals made solely to temporarily replace a customer's vehicle being repaired under an insurance or repair agreement, or rentals made for the purpose of moving personal household goods.			
Agency	Utah State Tax Commission			
Yield	FY2022	FY2023	FY2024	FY2025
Restaurant Tax	\$74,978,883	\$82,772,265	\$86,766,755	\$90,728,718
RV and OHV Leasing Tax	\$85,778	\$212,127	\$504,374	\$634,412
Short Term Leasing Tax	\$25,036,884	\$25,362,965	\$26,320,994	\$27,117,424
Transient Room Tax	\$3,205,415	\$3,764,944	\$3,784,113	\$4,109,700
Total	\$103,306,960	\$112,062,301	\$117,376,236	\$122,590,254

TRANSIENT ROOM TAX

Statute	59-12-301 to 306; 59-12-3A-352 to 359																							
Subject	Short-term rental of accommodations in hotels, motels, campgrounds, trailer courts, and other lodging.																							
Measure	Rental charge for rooms, suites, or other short-term accommodations.																							
Rate	<p>County transient room tax:</p> <ul style="list-style-type: none"> • Up to 4.25% in counties of the first class. • Up to 4.5% in counties of the second through sixth class. <p>Municipal transient room tax:</p> <ul style="list-style-type: none"> • Up to 1%, imposed by qualifying municipalities. • Up to 0.5% by municipalities meeting pre-1997 debt-repayment criteria. <p>Additional taxation authority (effective January 1, 2026):</p> <ul style="list-style-type: none"> • Major Sporting Event Venue Zones may impose up to 5%. • Point of the Mountain State Land Authority up to 5% for affordable housing. • Utah State Fairpark Area District up to 1%. • Military Installation Development Authority (MIDA) up to 1%. 																							
Enacted	1965																							
Disposition	The county, municipality, or special taxing entity that imposed the tax.																							
Procedure	Levied and collected in the same manner as the Sales and Use Tax.																							
Exemptions	Same as those under the Sales and Use Tax Act, except the resale exemption does not apply.																							
Agency	Utah State Tax Commission																							
Yield	<table border="1"> <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> <tr><td>2024-2025</td><td>\$156,786,948</td></tr> </table>	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	2024-2025	\$156,786,948	<p>Includes county, first class county, MIDA, municipal, TRCC, state hospitality and outdoor rec.</p>
2014-2015	\$56,305,840																							
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DRIVER LICENSE FEES

Statute	53-3-105	
Subject	Operators' and commercial drivers' licenses.	
Measure	Each license issued, renewed or duplicated.	
Rate	<p>Operators' Licenses</p> <ul style="list-style-type: none"> • \$39 original provisional (under 21) • \$52 original or renewal (21 and over) • \$18 ID card • \$17 ID card renewal for a person with a disability • \$18 motorcycle endorsement • \$7 taxicab endorsement and extensions • \$18 duplicate license <p>Commercial Driver Licenses (CDL)</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 duplicate <p>Driving Privilege Card</p> <ul style="list-style-type: none"> • \$32 original • \$52 renewal or duplicate 	
Enacted	1933	
Disposition	Net revenue, after required statutory allocations, is deposited into the Driver License Division Restricted Account.	
Procedure	Fees are collected when the license or ID card is issued, renewed, or duplicated. On Jan 1, 2020 regular operator licenses moved from a five-year license term to an eight-year license term.	
Exemptions	None	
Agency	Driver License Division of the Department of Public Safety	
Yield	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
	2024-2025	\$26,203,442

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	<p>Fees adjust annually for CPI inflation, plus an added \$7 for 12-month registrations and \$5 for 6-month registrations. Base fees in statute are:</p> <ul style="list-style-type: none"> • Private Motor Vehicle: \$44.00, additional statutory fees may apply. • Trailers over 750 lbs: \$31; Commercial trailers ≤750 lbs: \$28.50 • Commercial trailer optional lifetime plate: \$130 • Motorcycles: \$46. Additional statutory fees may apply. • Farm Trucks: \$53.00 plus \$9.00 for every 2,000lbs. over 14,000lbs. • Vehicles over 14,000lbs: \$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. • Distributors: \$61.00. • Transporters: \$51.00. • Vintage Vehicles: \$45.50 1983 or newer, \$40.00 initial registration 1982 or older. • 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 		
Enacted	1909		
Disposition	Registration fees are deposited into the Transportation Fund after required allocations to other accounts. Transportation Fund revenue is then distributed 70% to the Utah Department of Transportation and 30% to cities and counties. Certain optional or specialty registration fees—such as the County Option Corridor Preservation Fee—are deposited into their respective restricted funds.		
Procedure	Fees are charged at the time of registration. Both 6-month and 12-month registrations are allowed, with proportional adjustments for shorter terms.		
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	Preservation
	2014–2015	\$41,091,021	\$16,260,175
	2015–2016	\$42,884,558	\$15,095,037
	2016–2017	\$44,304,508	\$15,668,303
	2017–2018	\$46,278,824	\$16,501,510
	2018–2019	\$49,745,446	\$16,954,951
	2019–2020	\$55,347,122	\$17,333,793
	2020–2021	\$60,942,398	\$17,847,782
	2021–2022	\$67,747,340	\$18,592,763
	2022–2023	\$77,208,903	\$18,859,446
	2023–2024	\$100,769,314	\$19,485,578
	2024–2025	\$121,537,261	\$20,227,303

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, transferred, registered, or duplicated.	
Rate	<ul style="list-style-type: none"> • Certification of Title: \$6.00 • Duplicate Certificate of Title: \$6.00 • Duplicate Registration Certificate: \$4.00 • Replacement Passenger or Truck Plate: \$5.00 • Replacement Motorcycle or Trailer Plate: \$5.00 • Salvage Certificate: \$6.00 	
Enacted	1935	
Disposition	Net revenue is deposited in the Utah Transportation Fund, with 70% distributed to the Utah Department of Transportation and 30% to cities and counties.	
Procedure	Fees are collected at the time of application for title issuance, transfer, replacement, or duplicate.	
Exemptions	Federal government vehicles; special mobile equipment; privately owned trailers under 750 lbs unladen weight; modular and prebuilt homes not built on a permanent chassis; manufactured or mobile homes affixed to real property; and park model recreational vehicles and campers identified as 2015 model year or newer.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$6,975,879

AUTOMOBILE DRIVER EDUCATION FEE

Statute	41-1a-1204 to 1205	
Subject	Motor vehicles.	
Measure	Every motor vehicle registered.	
Rate	\$2.50 per registration.	
Enacted	1957	
Disposition	Deposited into the Uniform School Fund for the Driver Education Program.	
Procedure	Collected at the same time and in the same manner as registration fees, imposed on every vehicle registration.	
Exemptions	Government vehicles and vehicles registered with a Purple Heart special group plate are exempt. Motorcycles are exempt from the driver education fee; however, Utah Code 53-3-905 dedicates \$5 of each motorcycle registration fee to the motorcycle rider education program.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$7,579,731

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	Fee is based on registered weight and the percentage of total miles traveled in Utah. A temporary permit is available for non-Utah-based vehicles operating in the state in lieu of prorated registration.																							
Rate	<p>Proportional registration fee equals Utah's percentage of miles traveled multiplied by the applicable equivalent highway use tax:</p> <ul style="list-style-type: none"> • 12,001-18,000 lbs: \$150 • 18,001-34,000 lbs: \$200 • 34,001-48,000 lbs: \$300 • 48,001-64,000 lbs: \$450 • Over 64,000 lbs: \$600 <p>For temporary registration:</p> <ul style="list-style-type: none"> • Up to 3 months: 30% of equivalent tax • Up to 6 months: 60% • Up to 9 months: 90% • Over 9 months: 100% <p>96-hour temporary permit:</p> <ul style="list-style-type: none"> • \$25 per single unit • \$50 per combination unit 																							
Enacted	1951																							
Disposition	Revenue is deposited into the Utah Transportation Fund and Centennial Highway Fund. After allocations to other state agencies, 70% is distributed to UDOT and 30% to cities and counties through the B&C road fund.																							
Procedure	Temporary permits are issued by the Utah State Tax Commission and Ports of Entry. Proportional registrations are issued by the Tax Commission.																							
Exemptions	Utah state and local government vehicles, and federal vehicles.																							
Agency	Utah State Tax Commission																							
Yield	<table border="1"> <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> <tr><td>2022-2023</td><td>\$33,077,191</td></tr> <tr><td>2023-2024</td><td>\$33,748,599</td></tr> <tr><td>2024-2025</td><td>\$37,152,234</td></tr> </table>	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	2024-2025	\$37,152,234	<p>This tax type includes Registration and Highway User Fees.</p>
2014-2015	\$27,846,870																							
2015-2016	\$27,046,322																							
2016-2017	\$23,898,148																							
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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, & dividends paid.	
Rate	<ul style="list-style-type: none"> • Workers' Compensation: 1%-5% as determined by the Labor Commission • Title Insurance: 0.45% • Property, casualty, life, and health insurance: 2.25% • Motor Vehicle Insurance: 0.01% • Variable life: 2.25% of the first \$100,000 in premiums and 0.08% of premiums above \$100,000 	
Enacted	1896	
Disposition	Premium tax revenue is deposited into the General Fund except as provided: 10% of life insurance premiums and 50% of premiums written for fire or allied lines are credited to the Firemen's Pension Fund. Workers' compensation premium tax is allocated 3% to the Employers' Reinsurance Fund, 0.25% to the Workplace Safety Account, and up to 0.50% to the Industrial Accident Restricted Account.	
Procedure	Reports and payments are due on or before March 31. Installments are required when the prior year's tax is \$10,000 or more, with payments due April 30, July 31, and October 31. Premium tax is paid in lieu of corporate franchise tax for domestic insurers.	
Exemptions	Credits are available for property taxes paid for general state purposes and examination fees paid in Utah. Credits apply for Guaranty Fund assessments, small business jobs, and premiums received from the Utah System of Higher Education (except workers' compensation annuity premiums). Exemptions include ocean marine premiums and health insurance premiums written on a cost-incurred basis. An offset is allowed for occupational health and safety donations.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$235,469,121

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	Paid into the state treasury and distributed in the same manner as the workers' compensation premium assessment—primarily to the Employers' Reinsurance Fund, Workplace Safety Account, Uninsured Employers' Fund, Industrial Accident Restricted Account, and the General 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	No statutory exemptions. Self-insured employers may claim an offset of up to 0.20% of total calculated premium for qualifying donations to the Rocky Mountain Center for Occupational and Environmental Health.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$3,320,332

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	Tax applies to the first portion of each employee's wages, determined annually. Taxable wage base amounts are: (2019) \$37,400; (2020) \$38,900; (2023) \$44,800; (2024) \$47,000; (2025) \$49,200.	
Rate	Minimum and maximum rates determined by statute and annual fund conditions: <ul style="list-style-type: none"> • 2020: 0.2% to 7.2% • 2022: 0.3% to 7.3% • 2023-2026: 0.3% minimum, 7.3% maximum (Plus the annual social rate and reserve factor determined by DWS each year.)	
Enacted	1936	
Disposition	To the 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	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
	2024-2025	\$314,126,159

PUBLIC UTILITIES REGULATION FEE

Statute	54-5-1.5 to 4	
Subject	Public utilities.	
Measure	Gross operating revenue within Utah.	
Rate	<p>0.266% (For Coops: 0.133%)</p> <p>Maximum fee of 0.3% of gross operating revenue from Utah operations for the preceding year (capped at 0.15% for electrical cooperatives), with a \$50 minimum. Supplemental assessments may be imposed when unanticipated regulatory costs occur, but total fees cannot exceed the statutory 0.3% cap. The Division of Public Utilities calculates the PURF rate annually, which is then approved by the Executive Director of the Department of Commerce and the Chair of the Public Service Commission.</p> <p>Historical rates: 2013-2014 - 0.253% (For Coops: 0.127%) 2014-2015 - 0.255% (For Coops: 0.127%) 2015-2016 - 0.288% (For Coops: 0.144%) 2017-2018 - 0.296% (For Coops: 0.148%) 2018-2019 - 0.298% (For Coops: 0.149%) 2020-2023 - 0.300% (For Coops: 0.150%) 2023-2024 - 0.288% (For Coops: 0.144%)</p>	
Enacted	1935	
Disposition	Deposited into the Public Utility Regulatory Restricted Account in the General Fund, which funds the Public Service Commission, Division of Public Utilities, Office of Consumer Services, and the Utility Bill Assistance Program. Year-end balances above \$3 million transfer to the General Fund.	
Procedure	Fee is due on or before July 1 each year, based on the prior year's gross operating revenue within Utah.	
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	Administered by the Department of Commerce: Division of Public Utilities and Office of Consumer Services; Public Service Commission.	
Yield	2014	\$9,472,380
	2015	\$10,346,242
	2016	\$10,426,337
	2017	\$10,949,806
	2018	\$10,139,773
	2019	\$10,185,506
	2020-2021	\$11,391,400
	2021-2022	\$11,343,869
	2022-2023	\$11,305,500
	2023-2024	\$11,446,600
	2024-2025	\$11,787,700

Statute	10-1-401 to 410	
Subject	Gross receipts of telecommunications providers in Utah.	
Measure	All of the telecommunications provider's gross state receipts from telecommunications service that are attributed to the municipality.	
Rate	Cities may adopt any rate up to 3.5% by ordinance. There is no statewide uniform rate – it varies by municipality.	
Enacted	2004	
Disposition	To the cities where adopted.	
Procedure	Municipalities enter an interlocal agreement with the Utah State Tax Commission. The Commission collects the tax in the same manner as sales and use tax, retains a small administrative fee, and remits the remainder electronically to the municipality.	
Exemptions	None	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$16,177,462

BEER TAX

Statute	59-15-101 to 109		
Subject	Brewers, wholesalers, and distributors of beer in Utah.		
Measure	Barrels of beer (one barrel contains 31 gallons).		
Rate	Beer is taxed at \$13.10 per 31-gallon barrel (effective Nov. 1, 2019), with annual CPI adjustments until the rate reaches \$14.10 on July 1, 2028.		
Enacted	1934		
Disposition	Deposited into the General Fund and the 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 Utah Department of Alcoholic Beverage Services (DABS).		
Yield		GF Unrestricted	Restricted/Special
	2014-2015	\$8,204,614	\$5,386,322
	2015-2016	\$8,676,663	\$5,391,855
	2016-2017	\$9,308,708	\$5,406,400
	2017-2018	\$8,420,670	\$5,597,400
	2018-2019	\$8,347,212	\$5,856,100
	2019-2020	\$10,410,092	\$5,577,300
	2020-2021	\$11,855,702	\$6,024,406
	2021-2022	\$11,598,296	\$6,796,085
	2022-2023	\$10,994,661	\$7,560,764
	2023-2024	\$9,037,451	\$9,587,632
	2024-2025	\$8,627,382	\$10,006,604

Statute	52B-2-304 - 305		
Subject	Retail sales of wine, distilled liquor, heavy beer, and flavored malt beverages by the Department of Alcoholic Beverage Services (DABS).		
Measure	The "landed case cost", which equals the sum of the product cost plus DABS' inbound shipping and handling costs.		
Rate	<ul style="list-style-type: none"> For spirituous liquor, wine & flavored malt beverage, 88.5% above 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 (beer), 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 beverages		
Disposition	<ul style="list-style-type: none"> 10% of total gross liquor revenue goes to the Uniform School Fund, for the school meals program administered by the State Board of Education (formerly "school lunch program"). 1.695% goes to the Alcoholic Beverage Control Act Enforcement Fund. 0.60% goes to the Underage Drinking Prevention Media & Education Campaign Restricted Account. 0.875% is transferred to the Department of Public Safety. Remaining revenue (profit) goes to the General Fund, after DABS operational costs. Legislature also appropriates from the Liquor Control Fund for DABS operations. Beginning FY2023, the Division of Finance transfers \$3M of unspent money from the Enforcement Fund to the General Fund (one-time). 		
Procedure	Tax is part of total purchase price when wine, spirituous liquor, heavy beer and flavored malt beverages are purchased from a State liquor store.		
Exemption	Wine used for religious purposes.		
Agency	Utah Department of Alcoholic Beverage Services		
Yield	10% Transfer	Profit	Total
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
2024-2025	\$56,897,000	\$100,465,000	\$157,362,000

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 pack of 20 cigarettes. • \$2.125 per pack of 25 cigarettes. • 86% of manufacturer's sales price for tobacco products. • \$1.83 per ounce of moist snuff. • Little cigars taxed at the same rate as cigarettes. • Electronic cigarette products taxed at 56% of manufacturer's sales price. • 4% discount on stamp purchases over \$25. • Little cigars are taxed at the same rate and in the same manner as cigarettes. 	
Enacted	1923 - Cigarettes; 1963 - Tobacco products	
Disposition	General Fund. A portion supports the Tobacco Prevention and Control Restricted Account, which distributes funds to local health departments.	
Procedure	Retailers and dealers must obtain a \$30 annual license (\$20 renewal). Distributors must affix stamps within 72 hours of receiving cigarettes. Quarterly returns required for tobacco products; bonds required for stamping.	
Exemption	Export sales to licensed dealers in destination state.	
Agency	Utah State Tax Commission	
Yield	2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025	\$115,673,958 \$117,617,552 \$114,931,108 \$115,513,967 \$105,641,860 \$106,025,576 \$106,638,024 \$109,657,858 \$105,537,251 \$101,814,238 \$92,909,512

Includes Tobacco Products Tax, Tobacco Prevention, Cigarettes Tax and Cigarette License and Fees.

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 Utah.	
Rate	\$0.65 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	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
	2024-2025	\$6,728,567

WASTE TIRE RECYCLING FEE

Statute	19-6-801 to 823	
Subject	Retail sales of new tires.	
Measure	Retail sales of new tires with a rim diameter of 24.5 inches or less.	
Rate	\$1.00 per tire.	
Enacted	July 1, 1990	
Disposition	Deposited into the Waste Tire Recycling Expendable Trust Fund to reimburse authorized recyclers (\$65/ton) and support cleanup of waste tire piles.	
Procedure	Collected by tire retailers at the point of sale and remitted with sales tax returns.	
Exemptions	Tires sold for resale or delivered out of state; sales-tax-exempt entities are <i>not</i> exempt.	
Agency	Utah State Tax Commission	
Yield	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
	2024-2025	\$4,282,801

911 EMERGENCY SERVICES TELEPHONE CHARGE

Statute	69-2-402 to 405	
Subject	Telephone service users, including wireless, landline, and Voice-over-Internet-Protocol (VoIP) customers.	
Measure	Monthly access line charge per telephone or VoIP connection capable of accessing 911 services.	
Rate	911 Emergency Service Charge: \$0.73 per month per access line. Unified Statewide 911 Emergency Service Charge: \$0.25 per month per access line. Radio Network Charge: \$0.27 per month per access line.	
Enacted	1997	
Disposition	Funds support PSAP operations, statewide 911 network infrastructure, radio system interoperability, dispatch technology, and public safety communications. Deposited into restricted accounts, including: <ul style="list-style-type: none"> • Statewide Unified E-911 Emergency Services Fund. • Statewide Radio System Restricted Account. • CAD System Restricted Account. 	
Procedure	Telecommunications providers collect the monthly charges from customers and remit them to the Utah State Tax Commission. Returns are filed electronically. Providers may retain up to 1.5% of collections as an administrative fee authorized in statute.	
Exemptions	Lines incapable of accessing 911; payphones; prepaid wireless phone users (taxed under a separate prepaid wireless surcharge); federal government agencies are exempt from state-imposed fees.	
Agency	Utah State Tax Commission; Utah Communications Authority.	
Yield	2014-2015	\$24,801,700
	2015-2016	\$26,555,138
	2016-2017	\$27,531,992
	2017-2018	\$41,144,119
	2018-2019	\$48,681,687
	2019-2020	\$55,200,210
	2020-2021	\$58,862,920
	2021-2022	\$62,201,205
	2022-2023	\$66,581,865
	2023-2024	\$70,882,660
	2024-2025	\$63,466,582

CABLE/SATELLITE TELEVISION EXCISE TAX

Statute	59-26-101 to 109	
Subject	Subscribers to multi-channel video or audio services (including cable and satellite).	
Measure	Gross receipts from monthly subscriber charges for multi-channel video or audio service provided in Utah.	
Rate	6.25% state excise tax on monthly subscriber charges.	
Enacted	2004	
Disposition	General Fund unrestricted.	
Procedure	Cable and satellite providers collect the tax from subscribers and remit it to the Tax Commission on the same schedule as sales and use tax filings.	
Exemptions	Programming sold for resale, services provided to federal agencies, and internet access (non-video) are not subject to this excise tax.	
Agency	Utah State Tax Commission	
Yield	2014-2015	\$28,447,046
	2015-2016	\$28,613,777
	2016-2017	\$31,292,863
	2017-2018	\$29,323,749
	2018-2019	\$28,238,296
	2019-2020	\$28,366,874
	2020-2021	\$26,699,366
	2021-2022	\$27,620,440
	2022-2023	\$24,011,857
	2023-2024	\$20,599,600
	2024-2025	\$19,902,369

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