Utah State TAX Commission

Annual Report

Fiscal Year 2011

State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Utah State Tax Commission

R. BRUCE JOHNSON
Commission Chair

MARC B. JOHNSON
Commissioner

D'ARCY DIXON PIGNANELLI
Commissioner

MICHAEL J. CRAGUN
Commissioner

BARRY C. CONOVER
Executive Director

January 1, 2012

To the Honorable Governor Gary R. Herbert
and members of the Utah State Legislature:

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2011.

During the past year, Barry C. Conover was appointed as executive director of the Tax Commission. Mr. Conover has served in a variety of leadership positions at the Tax Commission since 1973. In conjunction with serving as deputy executive director, he also worked for six years as project director of the successful modernization of the Tax Commission's computer tax systems.

Total collections from all sources administered by the Tax Commission during the 2011 fiscal year totaled $6,500,656,769. This represents an increase of $400,814,443 or 6.6 percent in total collections from fiscal year 2010. The Education Fund increased $199,691,156 or 8.3 percent; the Transportation Fund decreased $88,005,744 or -11 percent; and the General Fund (not including restricted amounts) increased $271,882,336 or 16.5 percent.

The Tax Commission is in the seventh year of a multi-year project to upgrade the State's tax computer system. The project has integrated systems in order to enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax laws. Our dedicated staff, along with system contractors, have successfully replaced and upgraded the core tax systems.

We remain steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

R. Bruce Johnson
Tax Commission Chair

Barry C. Conover
Executive Director

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200
Fax: (801) 297-6358
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3 or Telecommunication Device for the Deaf (TDD) (801) 297-2020. Please allow three working days for a response.

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Commission Office

R. Bruce Johnson
Commission Chair

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

The Governor, with the consent of the State Senate, appoints four state tax commissioners. The Constitution of Utah directs the Tax Commissioners to administer and supervise state tax laws. To separate tax appeals and agency oversight from agency functions, the Tax Commissioners, in consultation with the Governor and with consent of the State Senate, appoint an executive director to oversee the agency's day-to-day operations.

In May 2011, the Tax Commissioners appointed Barry C. Conover to serve as the Executive Director. Mr. Conover has 38 years experience in the Tax Commission, serving most recently as deputy executive director.

The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them. In Fiscal Year 2010-2011, the Tax Commissioners received 3,282 appeals.

To provide general guidance for taxpayers, the Tax Commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues. These are then posted on the Tax Commission web site.

In addition to hearing tax appeals, the Tax Commissioners promulgate administrative rules which help clarify tax law administration.

In fiscal year 2011, the Tax Commissioners filed 65 administrative rule actions to clarify or modify existing rules and to repeal obsolete or unnecessary provisions, pursuant to the Governor's directive to streamline all state administrative rules.

By statute, the Tax Commissioners also manage several other functions. The Economic and Statistical Unit provides tax-related data and analysis and produces various economic reports. The Internal Audit Unit provides consistent review of agency functions. The Public Information Officer coordinates communication with media and other external organizations.

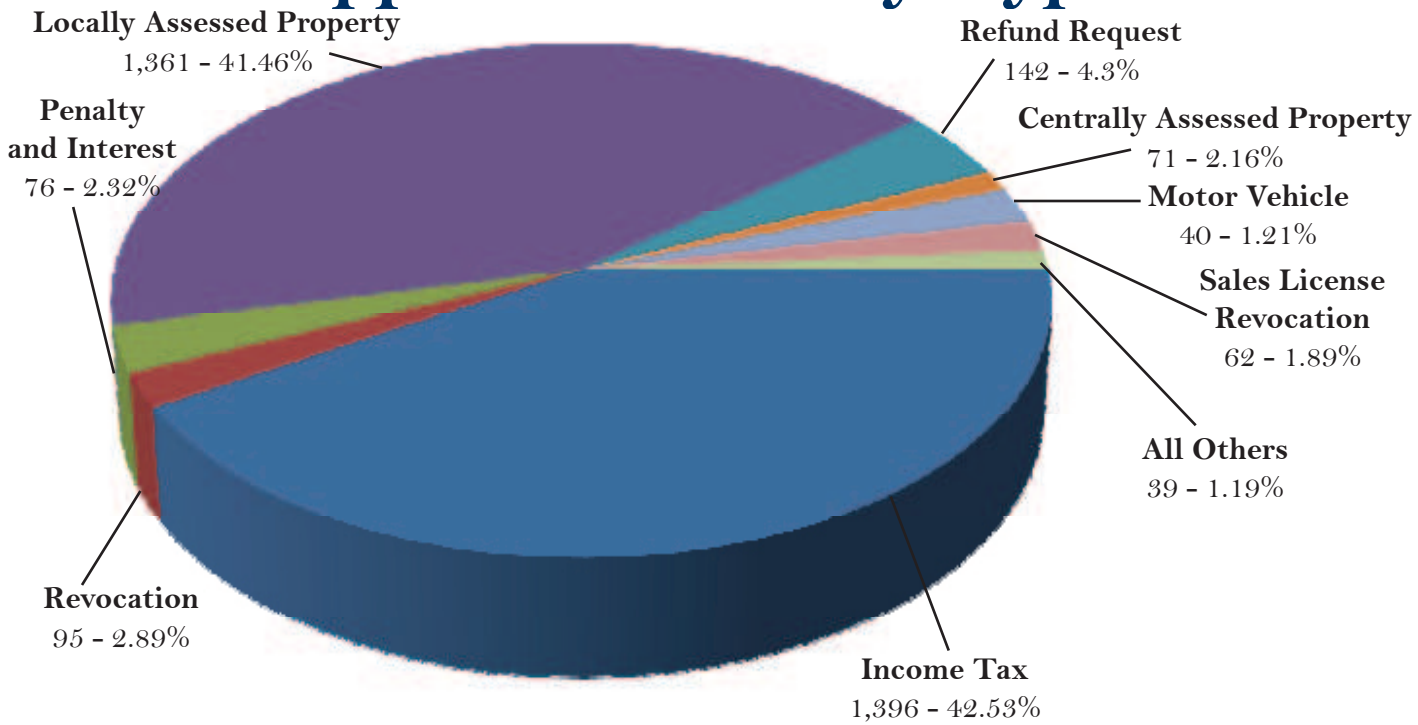
In addition to their primary responsibilities, the Tax Commissioners function in official capacities such as serving on the Governor's Cabinet and chairing the Farmland Assessment Advisory Committee. Other commitments include coordination with local governments and organizations as well as participating in national organizations.

Contact Information

For additional information relating to tax appeals, public meetings, redaction or other Commission Office issues, please contact the Executive Assistant at

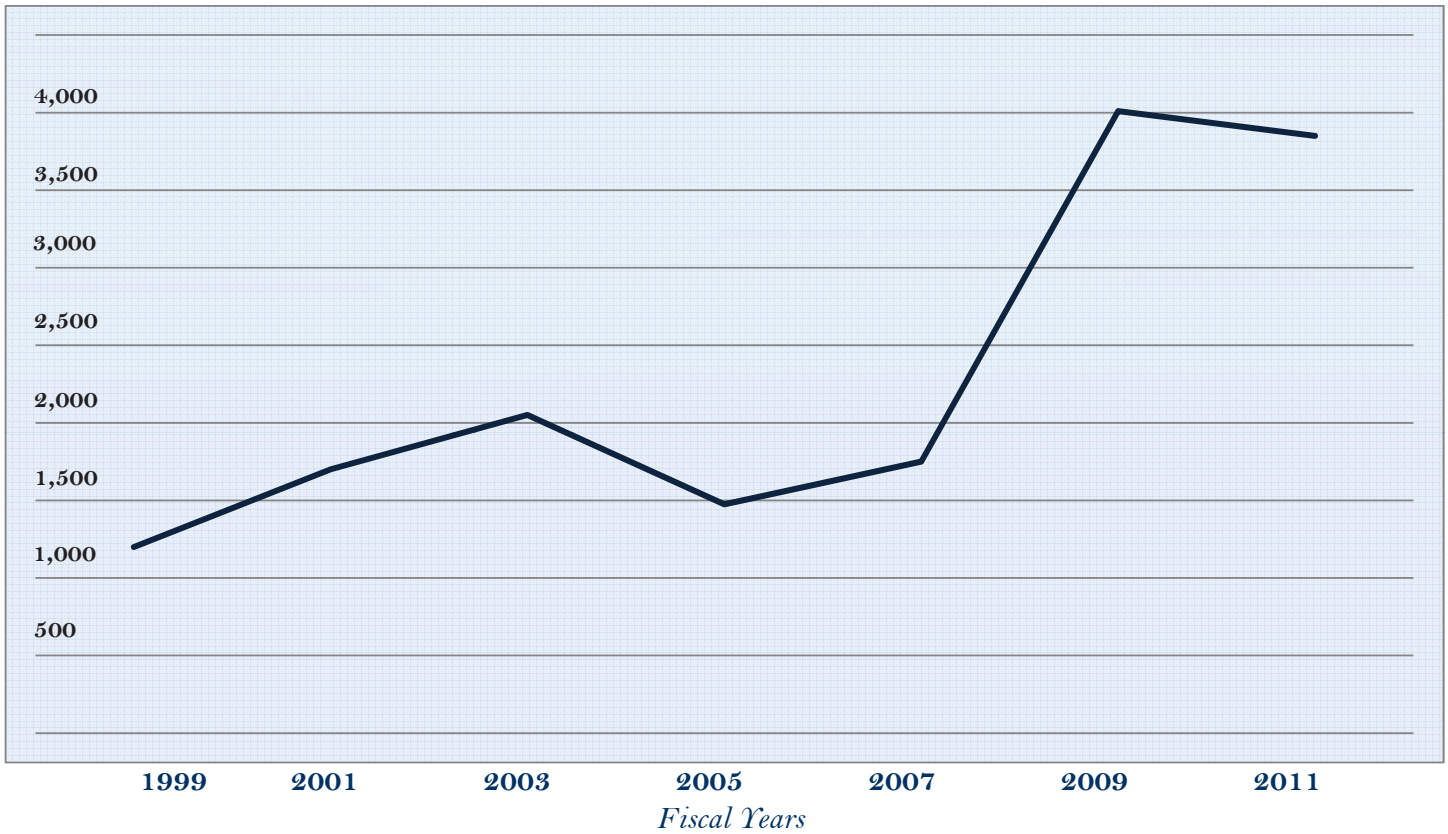
801 297-3901 or cj@utah.gov

Appealed Cases by Type



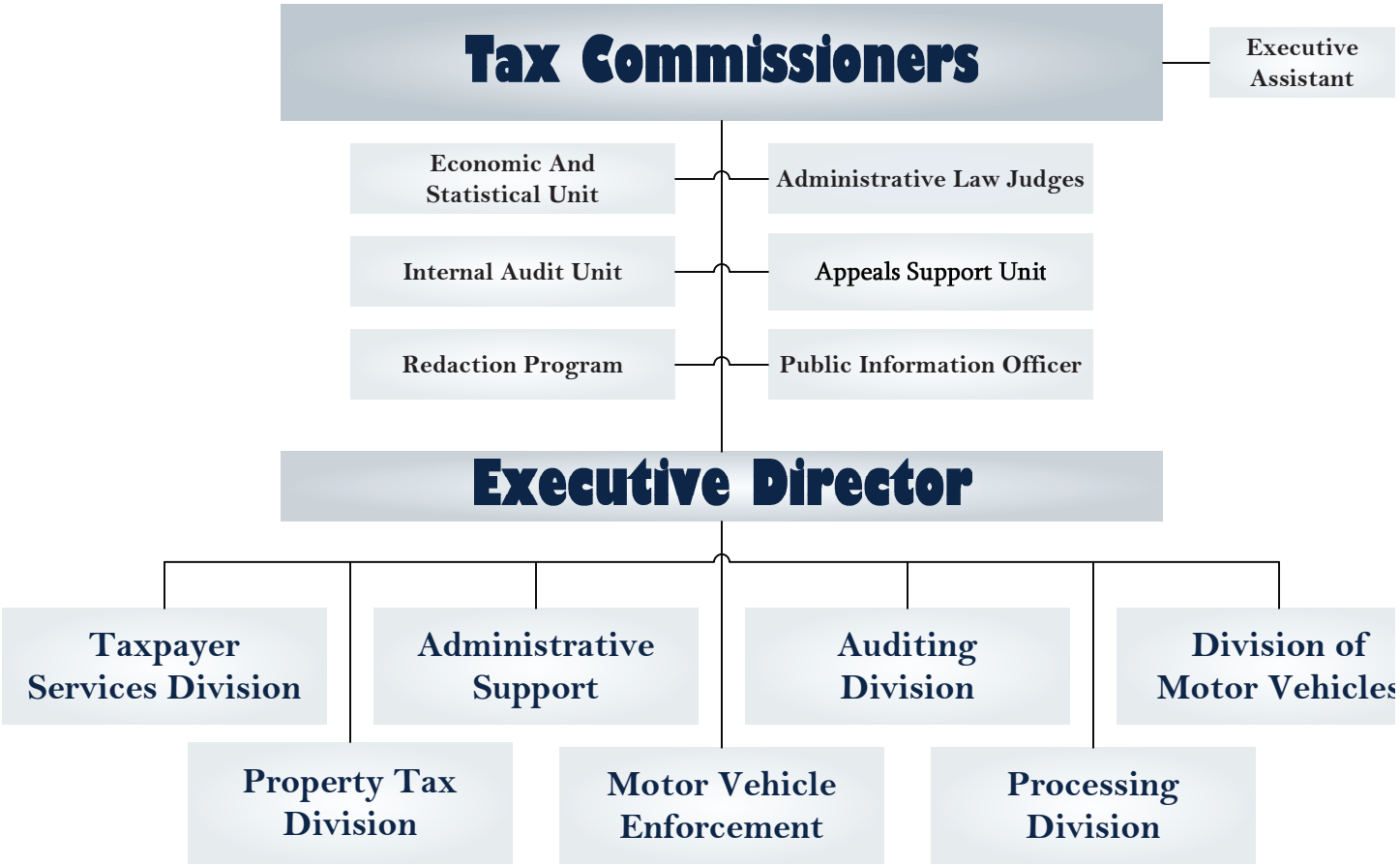
This chart shows the type, percent and number of tax appeals filed with the Tax Commission from July 1, 2010 to June 30, 2011.

Appealed Tax Cases



This chart shows trends in the number of appealed cases filed at the Tax Commission over the past 12 fiscal years.

Organization Of
Utah State Tax Commission



Administration Mission

Our mission is to collect revenue for the State of Utah and local governments and to equitably administer tax and assigned motor vehicle laws.

Do It Right The First Time

Effectively communicate and build working relationships with all customers

Better Tools For Better Results

Deliver quality products and services

Allow Great People To Do Great Work

Create and maintain a work environment where people excel and productivity is enhanced

Utah State Tax Commission

Administration and Operations

Overview

The Tax Commission currently collects and distributes over $6 billion in state and local revenues. The primary Tax Commission responsibilities include:

- Process revenue, returns and update taxpayer information
- Audit tax returns and other information for accuracy and compliance
- Collect delinquent taxes
- Assist taxpayers with compliance and resolve account issues
- Oversee local property tax assessments and administer centrally assessed valuations
- Register and title motor vehicles and motor carriers
- Enforce motor vehicle laws, including vehicle fraud, stolen vehicles and regulation of the automobile sales industry
- Please visit our web site at **www.tax.utah.gov.**

Barry C. Conover
Executive Director

#1 Timely Service

A. Revenue Deposits

Importance: The timely collection and deposit of revenues in state accounts is critical for state investment purposes and to provide funds for government services.

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposi funds within 24 hours of receipt and within 72 hours during peak return periods. This goal is met 98 percent of the time.

B. Income Tax Refunds

Importance: The public expects and relies on timely income tax refunds. Technological advancements including electronic filing options have reduced the time taxpayers wait to receive state income tax refunds.

Action: Timeliness of refunds generally depends on how early the taxpayer files the return. Income tax refunds are targeted to be processed within 15 days of receipt which occurs at least 90 percent of the time. Exceptions occur when there is an unusual error item. Those returns are then marked for review.

C. Citizen Telephone Assistance

Importance: Since citizens are required to file tax returns and register their vehicles, we need to provide timely and quality responses to all telephone inquiries in order to assist people in completing their transactions as well as providing assistance at office counters.

Action: The Taxpayer Services and Motor Vehicles divisions continue to make improvements in assisting the number of citizens who contact the Tax Commission by telephone. The percentage of calls handled has been maintained in recent years.

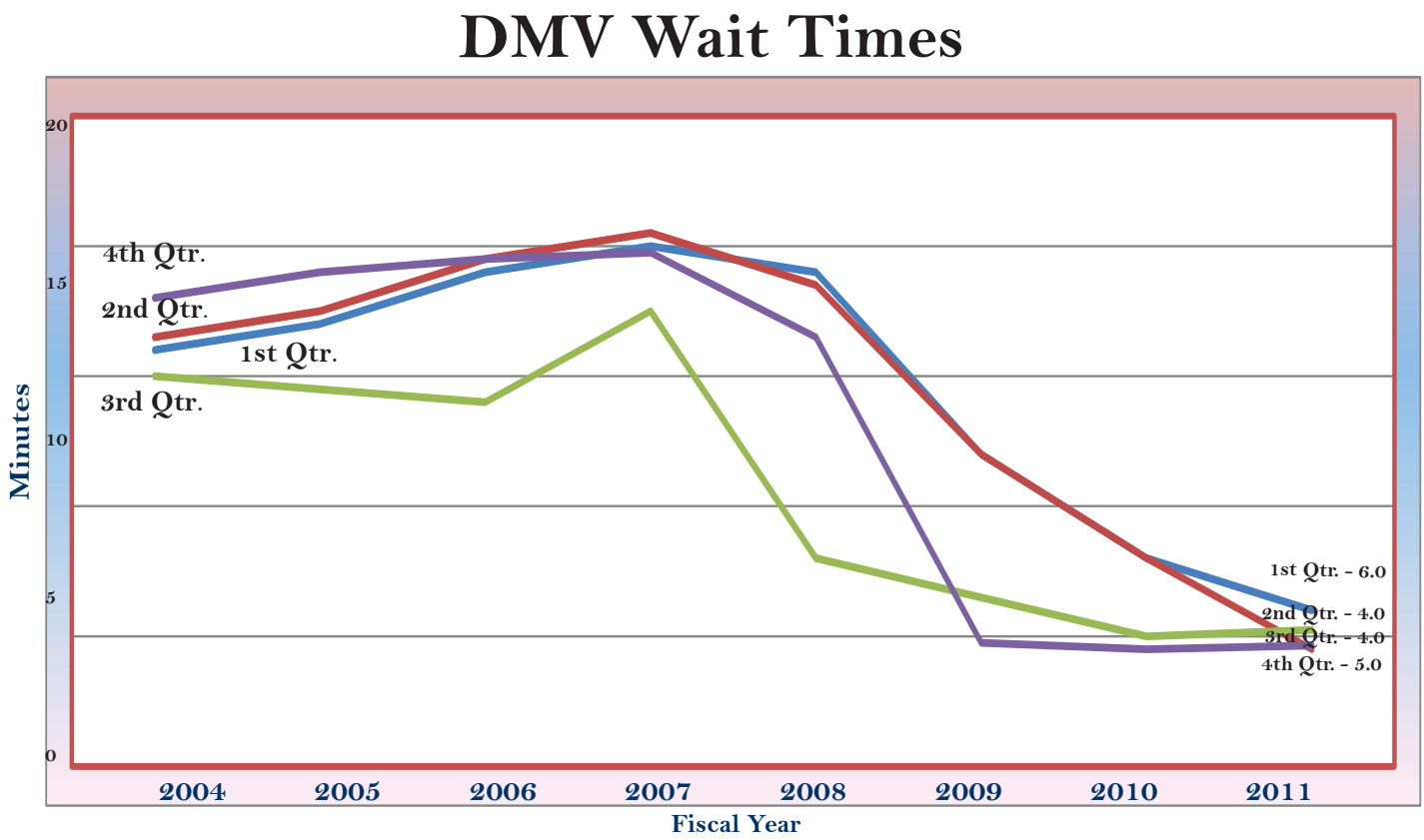
The Taxpayers Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also collects delinquent taxes and encourages future compliance with tax laws.

The Division of Motor Vehicles answers all vehicle related questions from citizens. The chart on the following page shows the progress made in timely responses to those calls.

D. Wait Times

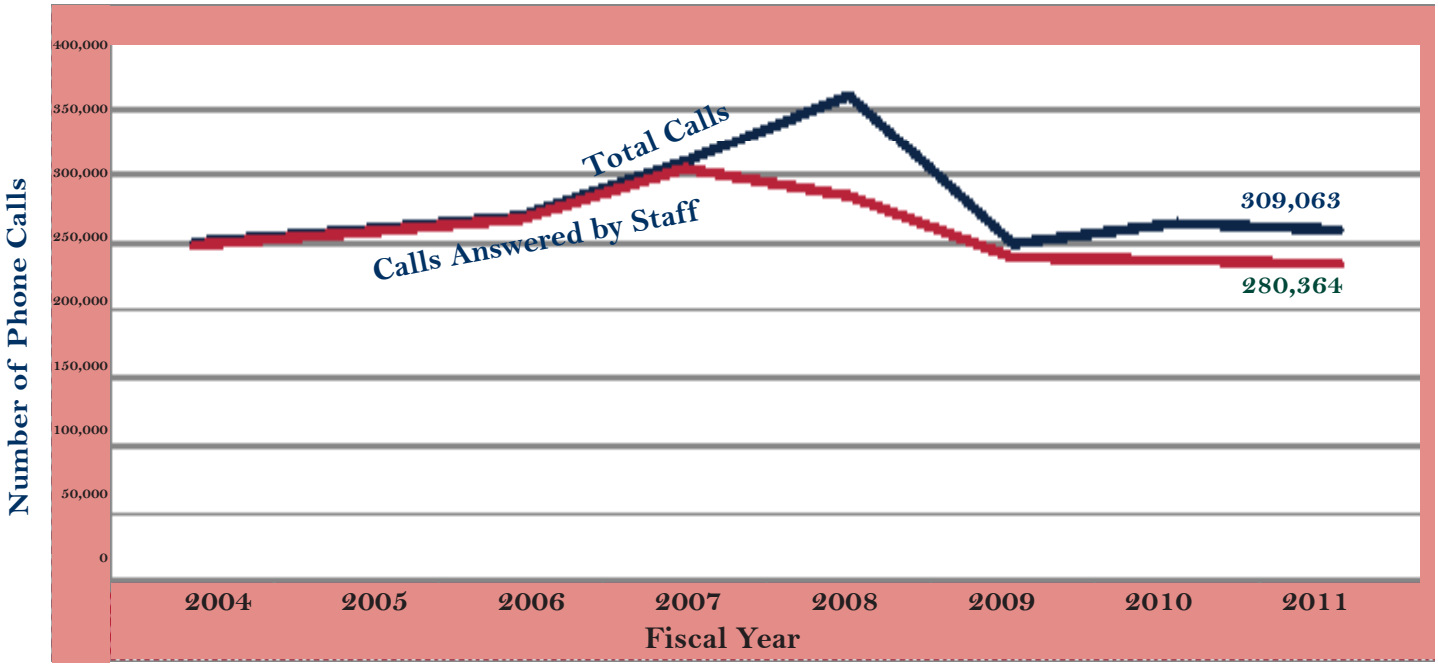
Importance: Citizens visiting the Division of Motor Vehicles office expect efficient service in the least amount of time. This chart shows the average wait times for large state operated motor vehicle offices. These include all Wasatch Front offices. Wait times vary significantly from office to office depending on the day of the week, day of the month and time of day. Due to these considerations, the Division of Motor Vehicle's focus continues to be on wait time trends rather than specific daily wait times.

Action: The Division of Motor Vehicle's goal is to keep average wait times shorter than 20 minutes. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic management systems are used to calculate the average quarterly times.



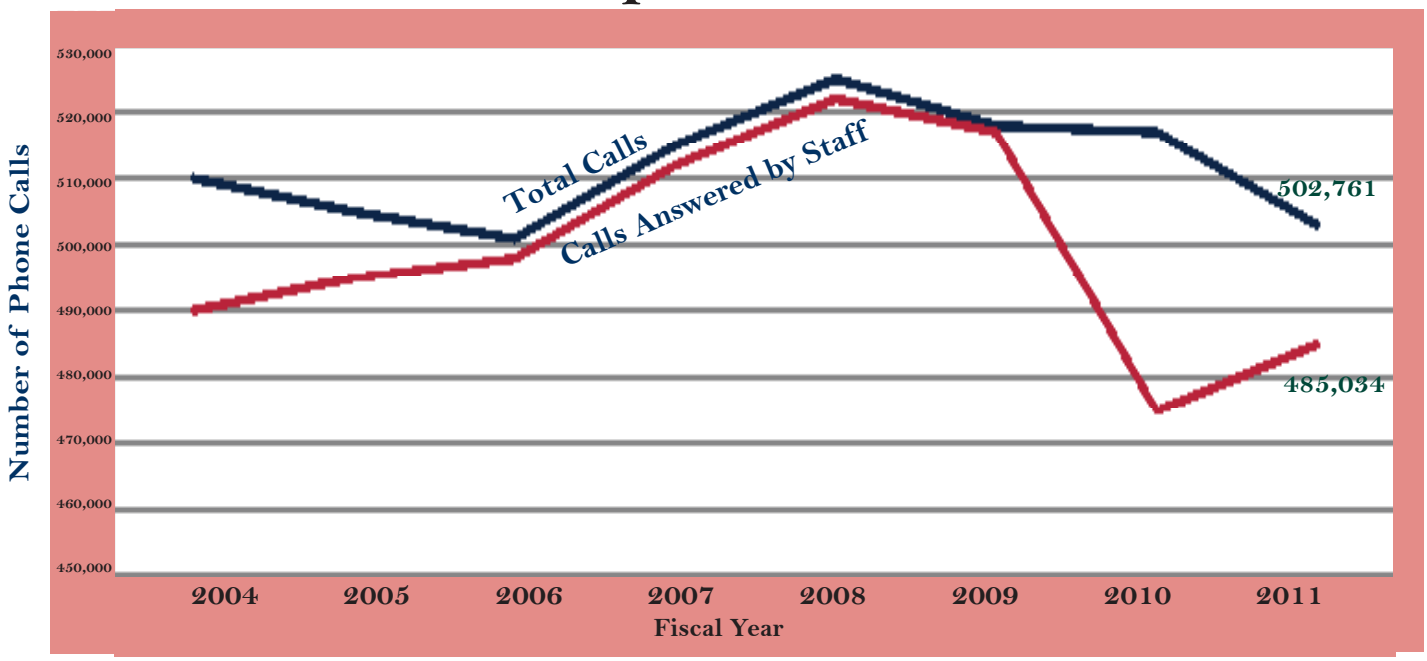
This chart shows steady improvements during recent years in the average wait times in the Wasatch Front DMV offices.

Taxpayer Services Telephone Assistance



This chart shows the number of customers in recent years who contacted Taxpayer Services by telephone and the number who talked directly with an employee.

DMV Telephone Assistance



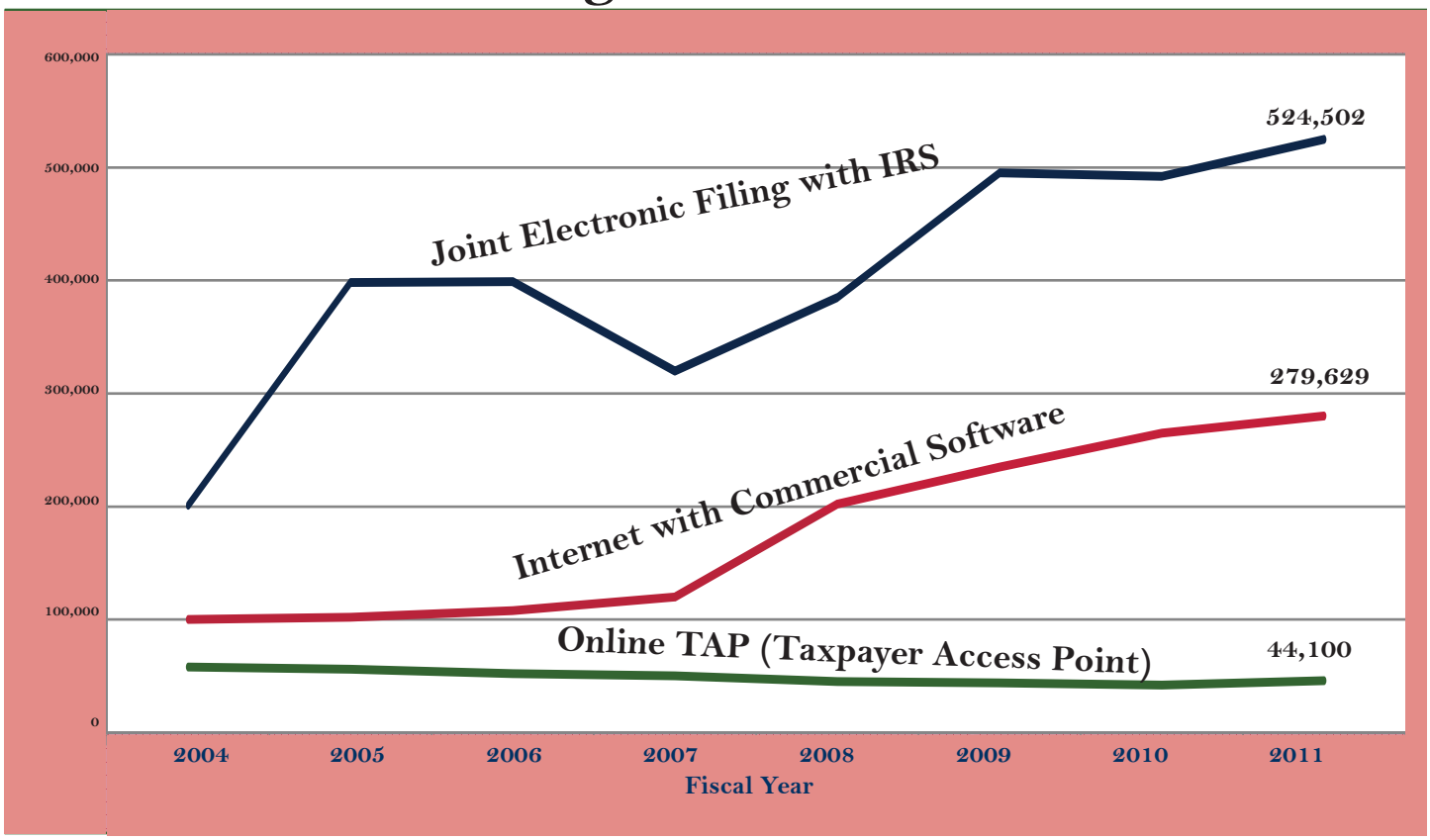
This chart shows the number of calls received and the number of customers in 2011 who telephoned DMV and talked directly with an employee.

#2 Electronic Filing and Payment Options

A. Income Tax Returns

Importance: The Tax Commission continues to use technological advancements and alternative methods of filing income tax returns to keep pace with a growing population and economy. Over one million income tax returns are filed annually and we continue to encourage electronic filing. Utahns have three electronic filing options available:

Electronic Filing of Income Tax Returns



This chart shows the popularity of electronic filing options as the number of income tax returns filed continues to grow. These numbers are as of June 30, 2011.

1) commercial software packages
2) joint electronic filing (JELF) with the IRS and
3) TaxExpress, the state's online option

Electronic filing is more accurate, faster, more secure and saves taxpayer dollars.

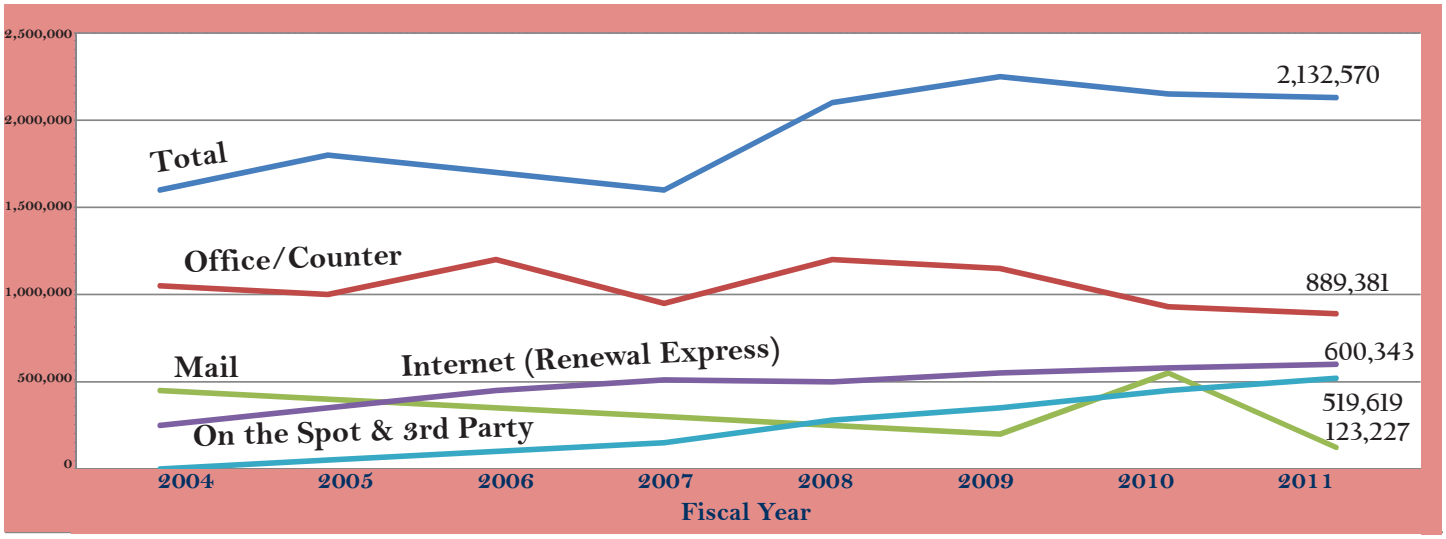
Action: We continue to promote the use of electronic filing options. We expect the popularity of these options to continue into the future which will help offset our increasing workload due to the natural growth in the number of taxpayers required to file returns.

B. Motor Vehicle Transactions

Importance: All motor vehicles, off-highway vehicles and water craft operating in Utah must be licensed and registered by the Division of Motor Vehicles (DMV). Some transactions, such as the issuance of a title on a new vehicle, must be completed in a DMV office since documentation is required. However, many transactions including most renewals can be completed electronically or by contracted third parties. Third parties include authorized commercial dealers, inspection stations and other contracted parties that can complete DMV transactions.

Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these optons has allowed the division to meet the demands of the growing population for a number of years. As use of electronic options levels out and the population continues to increase, the number of offices serving the public will eventually need to be increased.

DMV Transactions



This chart shows that the number of DMV transactions conducted through Internet options and third-party providers is steadily growing. Third-party transactions include those conducted by commercial contractors or other agencies outside of DMV offices.

#3 Quality Systems and Business Processes

Importance: The state's tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information provided by citizens for millions of tax and motor vehicle transactions each year. On a daily basis, these systems are used to record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds. Computer systems are used extensively by Tax Commission employees who help ensure that citizens pay their fair share of the cost of financing state and local government programs.

Action: With the support of the Governor and the Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old and individually-developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from the reuse of the same core functionality as each of the old systems is converted. This is resulting in improved agency efficiency, improved customer service, enhanced citizen compliance, and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified.

The old computer systems have been converted to the new system in strategic phases. Benefits being realized for the systems already converted to the new core processing system are:

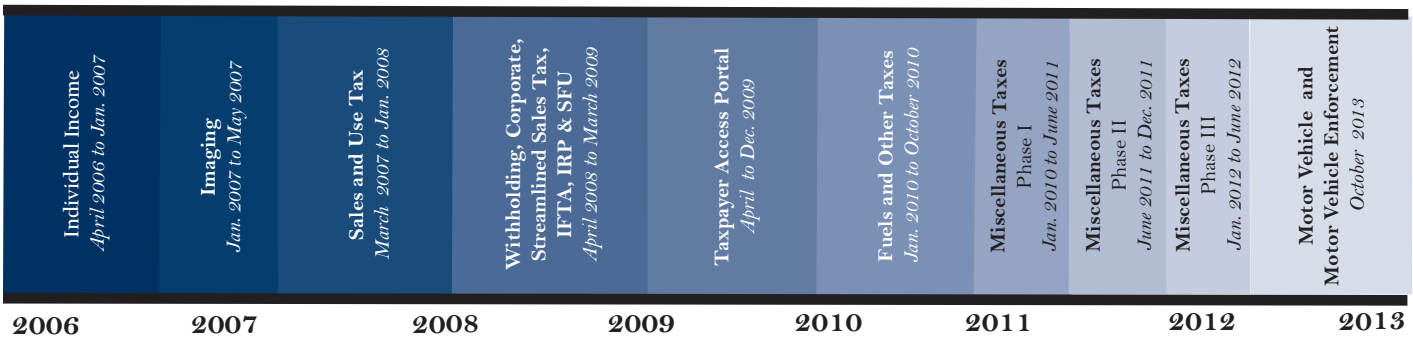
- Consistent user view of account information
- Consistent data entry, review, and update screens across all converted systems
- Enhanced electronic filing options
- Citizens can access and update their information online
- Real time processing of transactions
- Imaging improves both customer service and the internal review processes
- System retains images of all system communications to the taxpayer
- Using one core system for accounting, distribution and billing processes

- Training of employees is improved as they use a single, easy to navigate system
- Improved reporting and case management tools
- Audit selection is improved thus enhancing compliance reviews
- Functions in the core system will be updated to current technologies on a regular basis
- Systems are more easily adapted to changes for legislation and citizen expectations as technology changes in the future
- Citizen compliance is enhanced with improved and integrated systems, and tax evasion is more easily identified

Citizen and Business Benefits

- Enhanced electronic filing options allow online access, review and update of personal and business account information
- Returns and registration processes can be completed online
- Real time processing of most transactions
- System retains images of all system communications to the taxpayer allowing agency representatives to better assist them
- Effective government services are provided by the Tax Commission using one core system for various functions using the same accounting, distribution, and billing processes for converted functions.

Overall, this new integrated system approach is providing improved tools and processes for the agency's administrative responsibilities. It serves as the foundation for the future that will provide improved customer service and tax and motor vehicle administration service for years to come. Conversion of the remaining systems is planned for in the next 18 months. The table below shows the time line of the systems that have been replaced and the time of their completion.



This illustration shows the time line of the Tax Commission's computer system upgrade project. The project serves as a foundation for the future and continued improved customer service.

Administration Divisions

Administration

• Provides daily oversight and support of other divisions
• Oversees implementation of tax law changes
• Drafts rules and legislation
• Develops and manages budgeting and accounting functions of the Department
• Distributes revenues to state and local governments
• Investigates and prosecutes tax crimes
• Oversees assigned Department of Technology Services and Division of Human Resource Management functions

Division of Motor Vehicles

• Collected $392 million in taxes and fees
• Processed a total of 4,287,591 transactions which included 2,758,754 vehicle registrations
• Trains county staffs to administer motor vehicle programs for the state by contract
•Provides vehicle identification services to law enforcement, financial institutions, and individuals throughout the state

Property Tax Division

• Appraises and audits all centrally assessed properties including mines, utilities, airlines, railroads, motor carriers and telecommunication providers
• Administers Truth-in-Taxation law among counties, cities and special service districts
• Works with local officials to assure equitable and accurate assessments and taxation.

Taxpayer Services Division

• Maintains front-line contact with the public on tax issues
• Provides customer service
• Collects delinquent taxes and encourages future compliance
• Manages bankruptcy claim filings
• Administers waiver of penalty/interest and offers-in-compromise programs
• Offers tax education classes on state taxes to businesses and presents workshops jointly with other state and federal agencies

Motor Vehicle Enforcement

• Investigates auto theft and other vehicle-related crimes throughout the State
• Regulates the automobile sales industry
• Protects Utah citizens from motor vehicle commerce fraud

Auditing Division

• Audits all state taxes and certain local taxes as assigned by the Legislature
• Determines that taxes due have been reported properly
• Provides education to taxpayers in proper tax accounting methods
• Enhances voluntary taxpayer compliance

Processing Division

• Designs and prints publications and forms
• Deposited over $6 billion in gross revenues received by the Tax Commission
• Processes, enters data, scans or microfilms and archives 2.3 million paper and electronic returns annually

We administer the following taxes and fees:

• Personal income, corporate income and gross receipts taxes
• Sales and use taxes, including numerous local option taxes
• Tobacco, telecommunications, insurance and other miscellaneous taxes
• Oil, gas and mining severance taxes
• Centrally assessed property taxes
• Motor vehicle registration fees
• Employer withholding taxes
• Various fuel taxes

Revenues

Utah's tax revenue grew in fiscal year 2011 as the economy continued to rebound from recession. Tax revenues in Utah totaled $6.5 billion in FY2011, a 6.6 percent increase compared to FY2010's $6.1 billion.

General and Education Fund

Major Education and General Fund unrestricted revenues rose 11.7 percent in FY2011. These funds include sales, individual and corporate income, beer, cigarette and tobacco, insurance premium, and mining and oil and gas severance taxes totaling $4,448.68 million in FY2011. Collections from these funds represent 95 percent of General and Education Fund revenues.

Income and Corporate Taxes

Individual income taxes grew 9.2 percent from $2,104.59 million in FY2010 to $2,298.18 million in FY2011. Final payments increased 61.8 percent from $162.5 million in FY2010 (which was a low year) to $262.91 million in FY2011. Mineral production withholding grew 8.7 percent to $26.7 million. FY2011 corporate franchise and income taxes edged up 0.9 percent to $260.74 million compared to $258.44 million in FY2010.

Sales Tax

State sales and use tax "free revenue" (net of restricted funds) of $1,601.4 million jumped 14.2 percent in FY2011. However, if the $189.17 million in restricted funds are included, FY2011 state sales taxes rose 28.2 percent. This increase is largely due to a reduction in the state sales tax earmark for the Centennial Highway Fund (from sales tax generated by sales of vehicle and vehicle related products) to 1.93 percent for FY2011 only from 8.3 percent in FY2010.

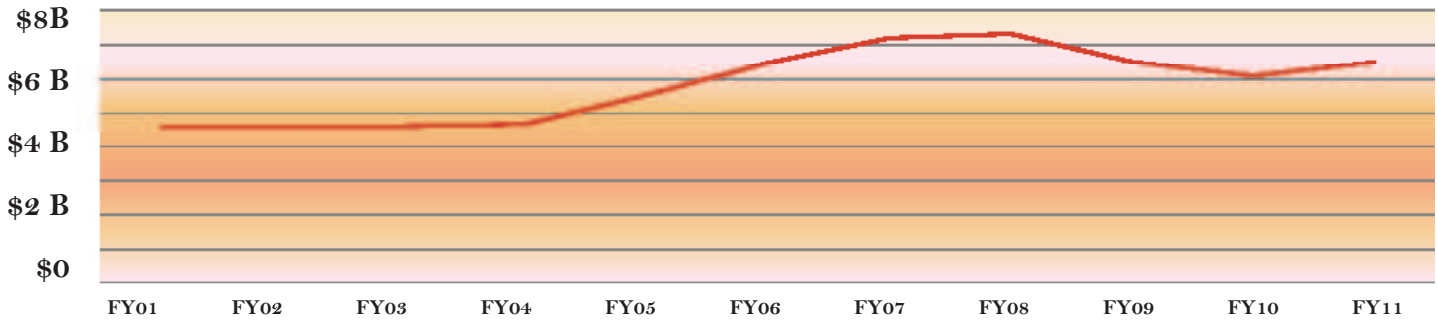
Major sectors posted gains as consumers and businesses responded to improving economic and credit conditions. Fiscal year gross taxable sales increased 2.7 percent. Business equipment expenditures grew 8.3 percent with mining, construction and manufacturing expenditures rising 28.5, 15.5 and 3.8 percent, respectively. The electric and gas category rose 15.5 percent. Also increasing were the wholesale-durable and nondurable goods categories which gained 8 and 10.5 percent, respectively. Communications expenditures, however, declined 2.2 percent.

The retail sector rose 2.1 percent in FY11. Retail-motor vehicle sales led the pack with 14 percent growth spurred by pent-up demand and incentives. Eating and drinking sales rose 6.2 percent. General merchandise and food stores, however, fell 2.3 and 3.5 percent, respectively. Retail building and garden and furniture store sales declined 7.2 and 6.8 percent as housing continued to struggle. Services rose 4.2 percent with strength coming from hotel and lodging (+11 percent), personal (+7.8 percent) and business services (+12.7 percent). Auto and repair services and amusement and recreation were off 4.2 and 2.2 percent, respectively.

Transportation Fund

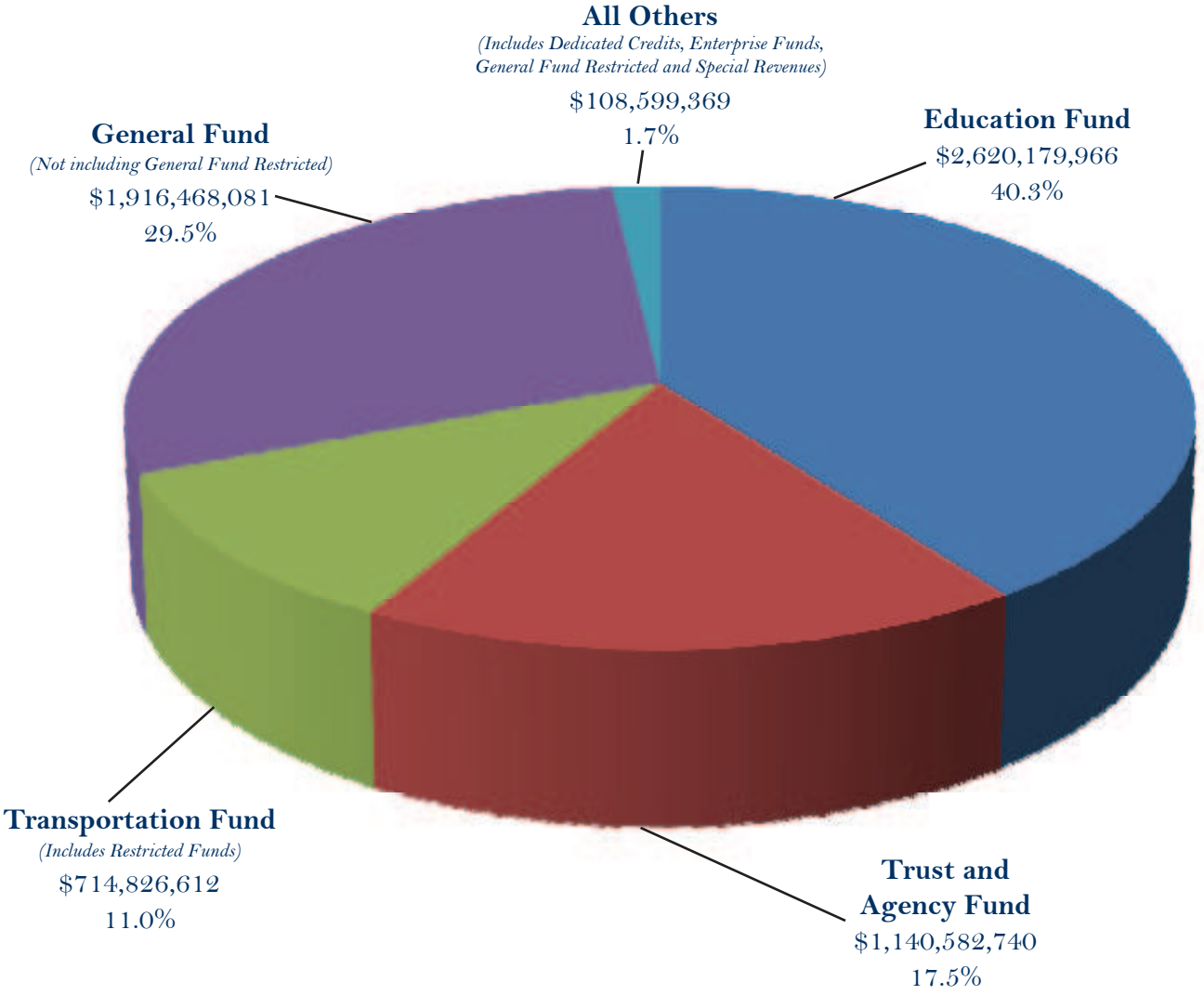
Total Transportation Fund revenues for FY2011 totaled $714.83 million. Transportation "free" revenues, which do not include restricted "earmarked" funds, totaled $390.22 million in FY2011. This is an increase of 5 percent over FY2010. Motor fuel and special fuel revenues rose 3.8 and 8.2 percent, respectively. Motor vehicle registration fees grew 5 percent in FY2011.

Annual Net Tax Revenues *(in billions of dollars)*



Revenue Collection by Fund

Fiscal Year 2011



$6,500,656,769

Total Revenue Collected - Fiscal Year 2011

Total Net Revenue Collected

Fiscal Years

2011	**$6,500,656,769**	2004	$4,943,158,364	1997	$3,223,448,534
2010	$6,096,086,275	2003	$4,689,165,325	1996	$3,221,673,913
2009	$6,511,492,872	2002	$4,627,686,312	1995	$2,966,041,867
2008	$7,328,837,843	2001	$4,613,619,736	1994	$2,667,314,005
2007	$7,209,517,572	2000	$4,467,595,067	1993	$2,414,732,208
2006	$6,475,224,565	1999	$4,087,027,884	1992	$2,227,789,484
2005	$5,543,508,218	1998	$3,855,800,137	1991	$2,081,908,892

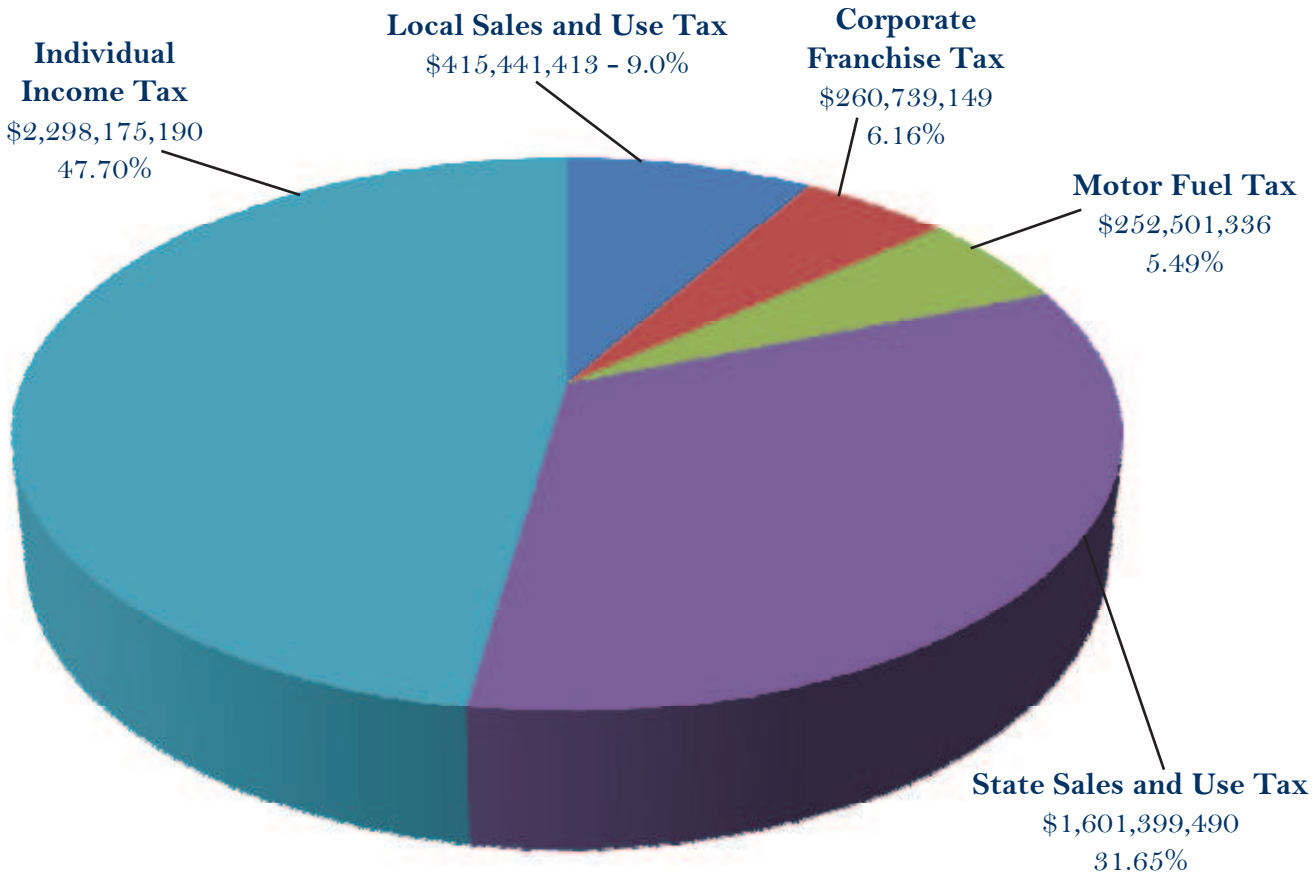
Major Tax Revenue Sources

(In Millions Of Dollars)

Fiscal Year	State Sales And Use Tax[1]	Individual Income Tax[2]	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax[3, 4]
2011	**$1,601.40**	**$2,298.18**	**$415.44**	**$252.50**	**$260.74**
2010	$1,402.68	$2,114.4	$398.9	$243.3	$273.2
2009	$1,547.5	$2,332.5	$425.1	$235.5	$274.9
2008	$1,739.4	$2,602.7	$469.4	$244.7	$418.3
2007	$1,857.8	$2,570.4	$463.3	$254.7	$428.0
2006	$1,806.3	$2,286.7	$415.9	$240.4	$380.3
2005	$1,634.5	$1,933.3	$361.1	$241.5	$198.9
2004	$1,501.9	$1,699.2	$331.6	$239.9	$155.4
2003	$1,444.0	$1,575.4	$325.2	$236.6	$118.9
2002	$1,441.3	$1,610.6	$318.0	$237.9	$174.4
2001	$1,431.4	$1,713.1	$314.3	$229.4	$179.6

***NOTE**: Starting with FY2011, individual income tax amounts no longer include mineral production withholding tax and the corporate franchise tax amounts no longer include mineral production withholding.*

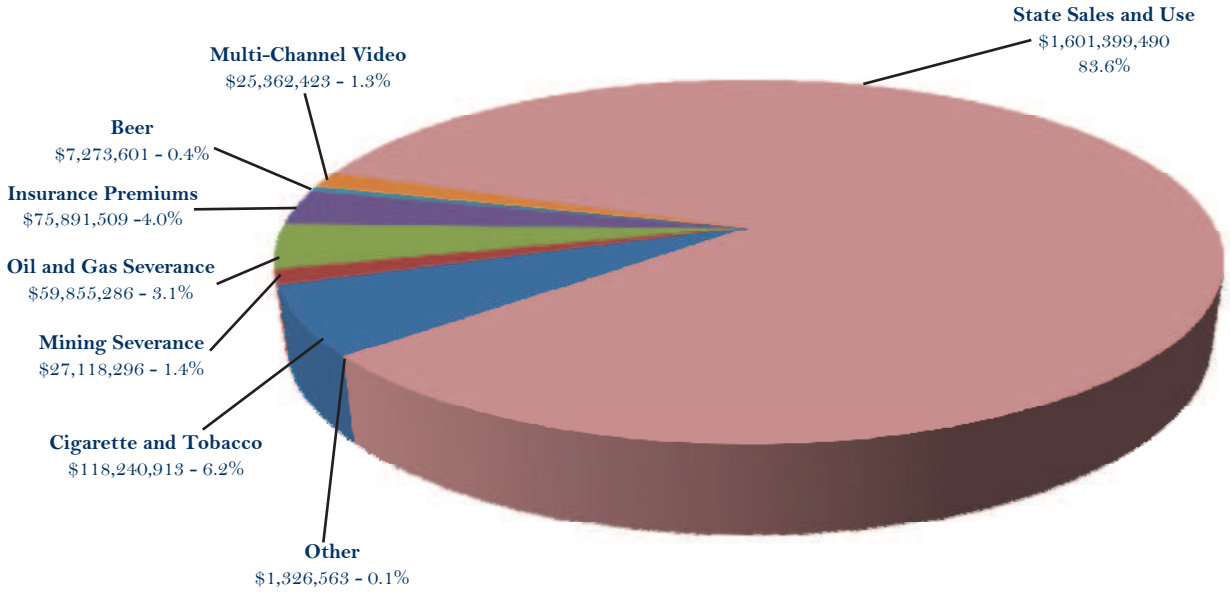
[1] Excludes the annual amount of Sales and Use Tax generated by the 1/8 of 1 percent tax rate for water and transportation projects as prescribed by state statute.
[2] Until FY2011, this includes 40 percent of mineral production withholding tax. Starting with FY2011, individual income tax amounts no longer include mineral production withholding tax.
[3] Until FY2011 this includes 60 percent of mineral production withholding tax. Starting with FY2011, corporate franchise tax amounts no longer include mineral production withholding tax.
[4] FY2006, 2007, 2008, 2009 and 2010 include radioactive waste and gross receipts taxes.



General Fund

Total Collection - $1,916,468,081

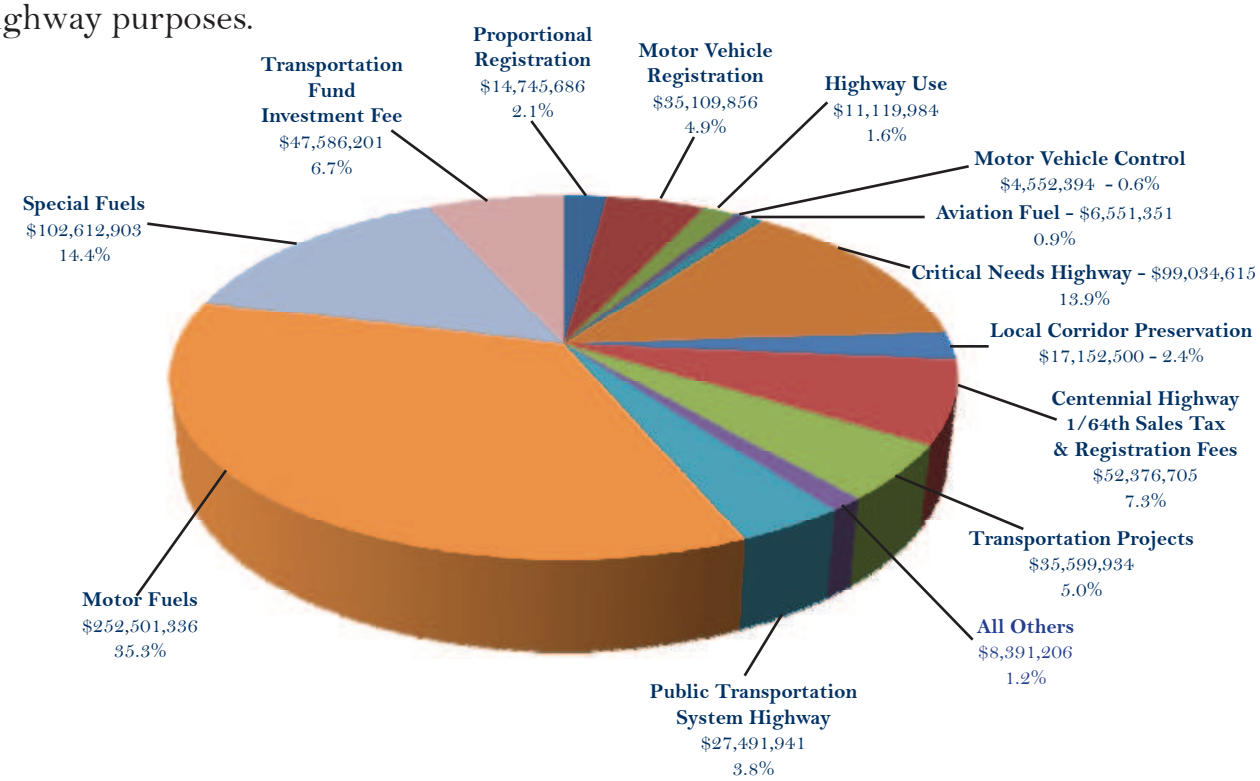
The Legislature appropriates monies for general state government and higher education from the General Fund. Some General Fund revenue is also used to fund the public school system. The largest single source of revenue comes from the State sales and use tax.



Transportation Fund

Total Collection - $714,826,612

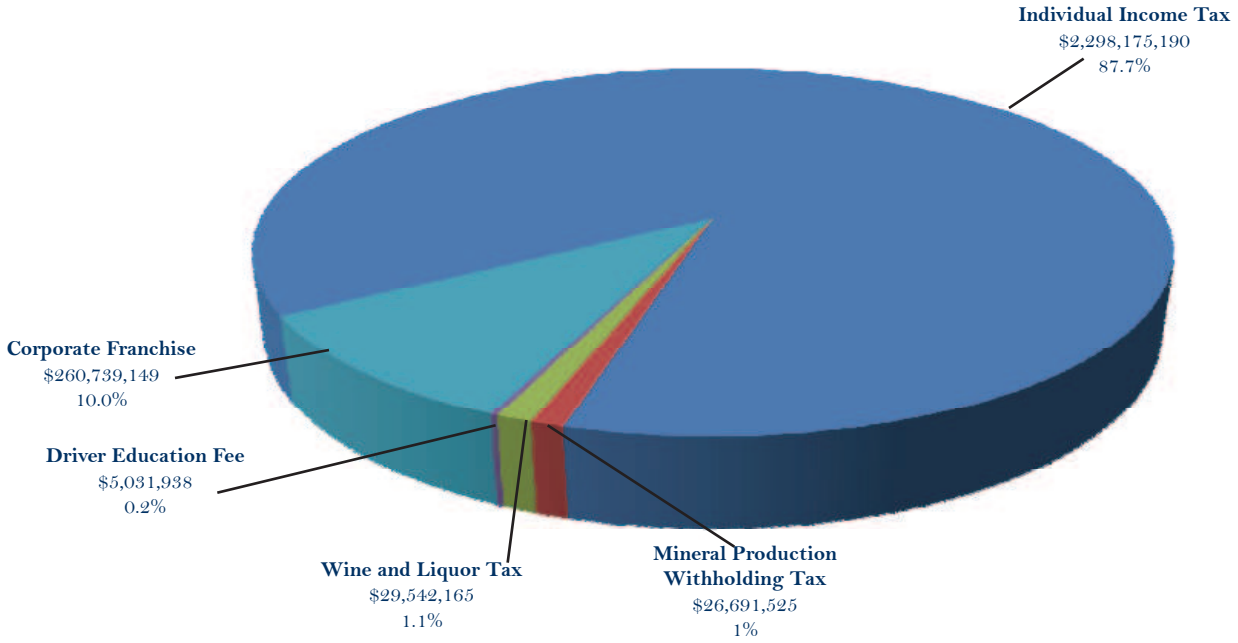
The Utah Constitution requires taxes imposed on sales of motor fuel to be used only for specific highway purposes.



Education Fund

Total Collection - $2,620,179,966

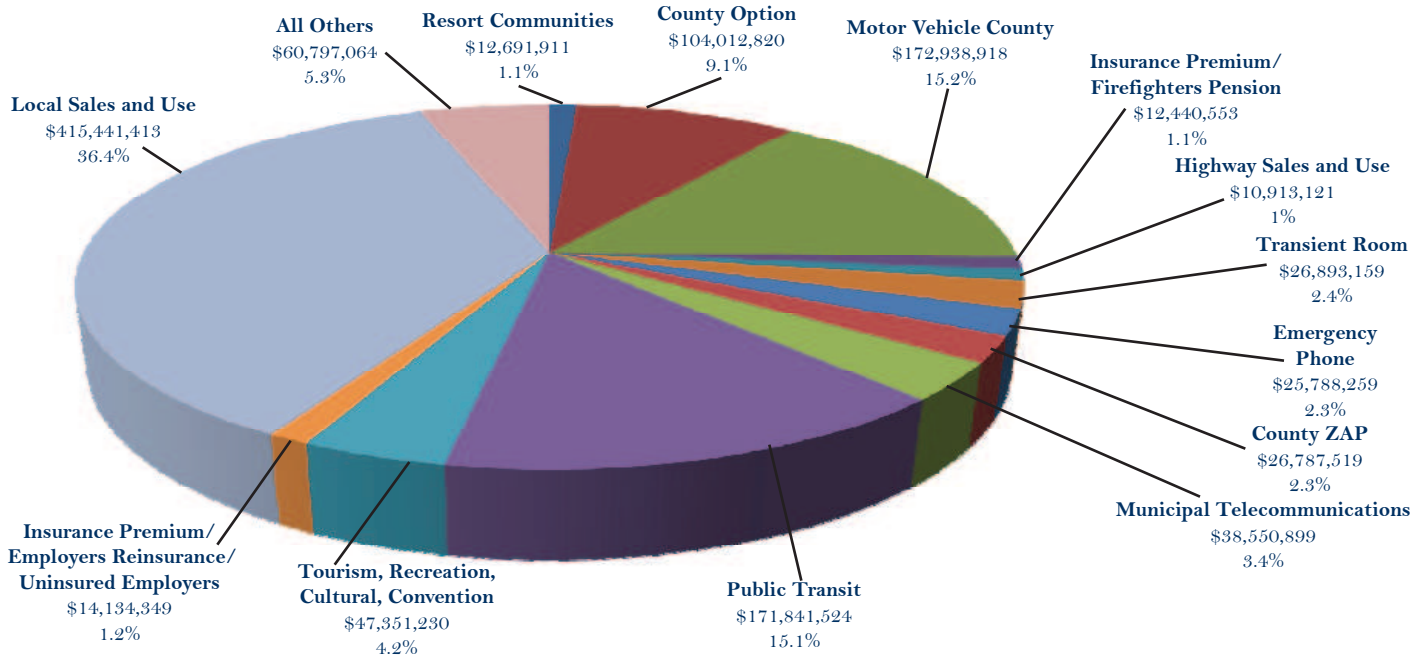
The Utah Constitution requires that state income tax be used only to fund the state's public and higher education systems. As shown in this chart, the Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes. Gross receipt taxes and radioactive waste taxes are included in those amounts.



Trust and Agency Fund

Total Collection - $1,140,582,740

The Trust and Agency Fund includes taxes collected on behalf of public and private entities outside of Utah State government. City and County sales taxes, pensions and trust funds are examples of the accounts in this fund.



Net Revenue Comparison

(Fiscal Years 2010 and 2011/TC-23 Report)

Dedicated Credits

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
45-Day Motor Vehicle Registration Permit	2,907,095	2,633,870	273,226	10.4%
Administrative Allowance Service Charge: Sales Tax	7,406,066	7,187,545	218,520	3.0%
County Property Tax Transaction Fees	2,220,584	2,100,829	119,755	5.7%
Dedicated Credit: DNR Plants/ Animal Protect: Sales	2,450,000	2,450,000	-	0.0%
Dedicated Credit: DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Dedicated Credit: Electronic Conversion Fees - Payment Express	5,593,524	5,022,027	571,497	11.4%
Dedicated Credit: Electronic Payments Offset Fee	34,652	20,790	13,863	66.7%
Driving Under Influence Impound Fees	279,647	312,301	(32,654)	-10.5%
Federal Revenues and Grants	516,422	483,371	33,051	6.8%
Miscellaneous Dedicated Credits: Other Agencies	344,346	247,298	97,049	39.2%
Miscellaneous Dedicated Credits: Tax Commission	1,676,056	1,419,573	256,483	18.1%
MV Contract Services - Sale of Information	184,658	260,064	(75,406)	-29.0%
MV Registration/Plate Fees: Plate, Administration Fee	1,737,140	1,919,989	(182,849)	-9.5%
Off Highway Vehicle Registration Fees	549,589	563,985	(14,396)	-2.6%
Private Organ Donation Contributions	63,701	69,286	(5,586)	-8.1%
Water and Wastewater Projects: Divison of Water Rights	613,281	526,556	86,726	16.5%
Dedicated Credits Total	**27,226,761**	**25,867,483**	**1,359,278**	**5.3%**

Education Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Corporate Tax	260,739,149	258,444,866	2,294,283	0.9%
Driver Education Fees - Dedicated Credits	5,031,938	4,982,308	49,629	1.0%
Individual Income Tax: Final Payments	262,913,862	162,497,891	100,415,972	61.8%
Individual Income Tax: Withholding	2,035,261,328	1,942,094,238	93,167,090	4.8%
Mineral Production Tax Withholding	26,691,525	24,556,444	2,135,081	8.7%
Wine And Liquor Tax - Dedicated Credits	29,542,165	27,913,064	1,629,101	5.8%
Education Totals	**2,620,179,966**	**2,420,488,811**	**199,691,156**	**8.3%**

Net Revenue Comparison

(Fiscal Years 2010 and 2011/TC-23 Report)

Enterprise Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Land Grant Management Fund				-95.1%
Registration Fees	(8,413)	(171,619)	163,205	**-95.1%**

General Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Beer Tax	7,273,601	7,724,653	(451,052)	-5.8%
Cigarette Licenses and Fees	17,545	19,863	(2,318)	-11.7%
Cigarette Taxes	99,141,534	42,190,599	56,950,934	135.0%
Court Warrant/Garn/Lien Fees	344,794	310,726	34,068	11.0%
DUI Impound Fees	1,967,258	2,197,045	(229,787)	-10.5%
Farm Tool Tax Credit	(34,959)	(28,352)	(6,607)	23.3%
Inheritance Tax	129,495	60,572	68,923	113.8%
Insurance Premium Tax: Admitted Insurers	75,891,509	80,012,959	(4,121,450)	-5.2%
Mining Severance Tax	27,118,296	20,865,384	6,252,912	30.0%
Miscellaneous Taxes & Other	2,393,683	2,364,917	28,767	1.2%
Motor Vehicle Business Regulation Fees: MVED	2,465,435	2,274,556	190,879	8.4%
Multi-Channel Video or Audio Service Tax	25,362,423	25,281,301	81,122	0.3%
Oil And Gas Severance Tax	59,855,286	56,200,970	3,654,316	6.5%
Property Tax Relief Credits: Circuit Breaker	(5,939,143)	(6,355,250)	416,107	-6.5%
State Sales And Use Tax	1,601,399,490	1,402,670,262	198,729,228	14.2%
Tobacco Products Tax	19,081,834	8,795,539	10,286,295	116.9%
General Fund Totals	**1,916,468,081**	**1,644,585,745**	**271,882,336**	**16.5%**

Net Revenue Comparison

(Fiscal Years 2010 and 2011/TC-23 Report)

Restricted General Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Alcohol Beverage Enforcement/ Treatment - Restricted	5,597,192	5,622,574	(25,382)	-0.5%
Boat Fuel Tax - Restricted	2,636,604	2,741,795	(105,191)	-3.8%
Boat Registration Fees - Restricted	1,640,287	1,696,138	(55,851)	-3.3%
Cigarette Tax - Tobacco Prevention - Restricted	6,153,701	7,690,338	(1,536,637)	-20.0%
Court Complex Fees	5,072,144	5,013,698	58,446	1.2%
Fire Academy Support Fund - Restricted	6,219,440	6,918,485	(699,045)	-10.1%
Industrial Accident Fund - Restricted	2,125,217	3,614,877	(1,489,660)	-41.2%
Insurance Premium and Other - Restricted	1,158,858	1,160,629	(1,772)	-0.2%
IT Contrib: Organ/Homeless/ Wolf/Spay/Meth - Restricted	199,521	207,758	(8,237)	-4.0%
Lubricating Oil Fee: Used Oil - Restricted	777,766	684,400	93,366	13.6%
MV Contrib: Autism Awareness/ Cancer Research-Restricted	4,512	-	4,512	
Alcohol Beverage Enforcement/ Treatment - Restricted	1,925	-	1,925	
MV Contrib: Utah Housing/ Access to Public Lands-Restricted	21,760	21,263	498	2.3%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Reg. Fees - Restricted	2,808,016	2,884,271	(76,255)	-2.6%
Oil & Gas Conservation Fee - Restricted	5,784,545	4,191,039	1,593,506	38.0%
Other Miscellaneous - Restricted	1,639,898	1,462,745	177,153	12.1%
Snowmobile Registrations - Restricted	346,725	353,081	(6,356)	-1.8%
State Imposed Mass Transit Tax	2,883,597	2,892,625	(9,028)	-0.3%
Statewide Unified E-911 Emergency Services	2,693,266	2,714,723	(21,456)	-0.8%
Water and Wastewater Projects: Sales - Restricted	21,682,344	20,410,251	1,272,094	6.2%
Restricted General Fund Totals	**70,497,318**	**71,330,688**	**(833,370)**	**-1.2%**

Special Revenues

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
First Class County Transient Room Tax Fund	1,974,438	1,799,834	174,605	9.7%
Miscellaneous Special Revenues	3,366	(139,350)	142,716	-102.4%
Navajo Revitalization Fund	1,890,950	1,402,602	488,348	34.8%
Qualified Emergency Food Agencies Fund	915,000	915,000	-	0.0%
Uintah Basin Revitalization Fund	6,099,949	5,757,922	342,027	5.9%
Special Revenues Totals	**10,883,703**	**9,736,007**	**1,147,696**	**11.8%**

Net Revenue Comparison

(Fiscal Years 2010 and 2011/TC-23 Report)

Transportation Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Aviation Fuel Tax - Restricted	6,551,351	6,499,551	51,800	0.8%
Centennial Highway 1/64% Sales Tax and Transfers	6,348,829	5,985,803	363,027	6.1%
Centennial Highway 8.3% Vehicle Related Products	23,042,476	139,026,283	(115,983,807)	-83.4%
Centennial Highway Motor Vehicle Registration	22,985,400	24,748,611	(1,763,210)	-7.1%
County of the 1st Class State Highways Projects MV	3,968,785	3,958,491	10,294	0.3%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	9,034,615	8,506,714	527,901	6.2%
DUI Impound Fees - Restricted	935,371	1,044,593	(109,222)	-10.5%
Local Transportation Corridor Preservation Fee	17,152,500	16,944,081	208,420	1.2%
Motor Fuel Tax	252,501,336	243,294,662	9,206,674	3.8%
Motor Vehicle Control Fees	4,552,394	4,390,665	161,730	3.7%
Motor Vehicle Registration Fees	35,109,856	33,447,169	1,662,687	5.0%
Motor Vehicle Rental Tax - Restricted	4,387,174	4,148,663	238,512	5.7%
Motorcycle Safety Fees - Dedicated Credit	402,107	391,676	10,431	2.7%
MV Transportation Investment Fund - Registration Fee	47,586,201	44,043,139	3,543,062	8.0%
Proportional Registration Fees	14,745,686	14,616,896	128,790	0.9%
Proportional Registration: Highway Use Tax	11,119,984	8,296,970	2,823,014	34.0%
Public Transportation System Tax Highway: Sales - Restricted	23,523,156	23,682,766	(159,610)	-0.7%
Special Fuel Tax	102,612,903	94,811,778	7,801,125	8.2%
Transportation Projects: Sales Tax - Restricted	35,599,934	32,436,594	3,163,340	9.8%
Uninsured Motorist Fees - Restricted	2,666,554	2,557,252	109,302	4.3%
Transportation Totals	**714,826,612**	**802,832,356**	**(88,005,744)**	**-11.0%**

Net Revenue Comparison

(Fiscal Years 2010 and 2011/TC-23 Report)

Trust and Agency Fund

Reporting Category Source & Distribution	FY2011 Net Revenue	FY2010 Net Revenue	Net Amount Change	Net % Change
Boy Scout License Plate Fees	10,533	10,781	(248)	-2.3%
Car and Bus Tax	8,266,942	9,346,456	(1,079,514)	-11.5%
Childrens License Plate Fees	31,046	33,620	(2,574)	-7.7%
Collegiate License Plate Fees	589,038	487,435	101,603	20.8%
County of the 2nd Class State Highways Projects	5,003,146	4,009,739	993,406	24.8%
County Option Fixed Guideway	13,882,223	13,153,711	728,513	5.5%
County Option Sales and Use Tax	104,012,820	99,858,519	4,154,301	4.2%
County Option Zoo, Arts Parks	26,787,519	25,850,763	936,755	3.6%
Emergency Services Phone Charge	25,788,259	26,102,465	(314,206)	-1.2%
Employers Reins. and Uninsured Employers	14,134,349	16,090,498	(1,956,149)	-12.2%
Environmental Surcharge On Petroleum	4,459,471	4,595,328	(135,857)	-3.0%
Firefighters' Pension Fund	12,440,553	13,838,005	(1,397,452)	-10.1%
Highways Sales and Use Tax	10,913,121	9,861,529	1,051,592	10.7%
Income Tax Contributions: Education	36,385	39,797	(3,412)	-8.6%
Income Tax Contrib.: Election Campaign	100,896	127,204	(26,308)	-20.7%
Local Sales And Use Tax	415,441,413	398,888,385	16,553,028	4.1%
Local Sports / Recreational Bonding (1/64)	15,680	184,530	(168,851)	-91.5%
Motor Vehicle Blindness Prev. Checkoff	27,399	28,835	(1,436)	-5.0%
Municipal Energy Sales and Use Tax	3,926,601	4,145,760	(219,159)	-5.3%
Municipal Telecommunications License Tax	38,550,899	41,986,075	(3,435,176)	-8.2%
Municipality Transient Room Tax	2,235,428	2,085,636	149,792	7.2%
MV 1st Class City Corridor Preservation Fee	1,629,555	1,718,073	(88,518)	-5.2%
Motor Vehicle County Collections - MVA	172,938,918	180,735,192	(7,796,274)	-4.3%
Other License Plate and Contributions	93,084	91,635	1,449	1.6%
Public Transit Tax	171,841,524	168,786,842	3,054,682	1.8%
Resort Communities Tax	12,691,911	11,826,984	864,927	7.3%
Rural County Hospital Tax	2,404,742	5,670,159	(3,265,417)	-57.6%
Tax Cash Bonds	8,000	-	8,000	
Tax Commission Suspense	13,349,007	12,599,617	749,391	5.9%
Tourism, Recreation, Cultural, Conv. Tax	47,351,230	45,258,481	2,092,750	4.6%
Town Option Sales and Use Tax	2,058,343	1,169,257	889,086	76.0%
Transient Room Tax	26,893,159	24,007,496	2,885,663	12.0%
Waste Tire Recycling Fees	2,669,545	2,584,047	85,498	3.3%
Trust and Agency Totals	**1,140,582,740**	**1,125,172,855**	**15,409,886**	**1.4%**
Net Revenue	**6,500,656,769**	**6,099,842,326**	**400,814,443**	**6.6%**

The complete final Revenue Summary for Fiscal Year 2010-11 is found on the Tax Commission web site at **www.tax.utah.gov/esu/revenue**. *In addition to the above information, this report includes gross revenues and refunds for fiscal years 2010 and 2011.*

Income Tax

Individual Income Tax Collected
(1998 to 2011)

2011	$2,298,175,190
2010	$2,114,414,707
2009	$2,332,564,069
2008	$2,602,703,268
2007	$2,570,620,615
2006	$2,286,705,518
2005	$1,933,290,318
2004	$1,699,183,228
2003	$1,575,386,384
2002	$1,610,598,033
2001	$1,713,051,786
2000	$1,654,948,944
1999	$1,318,243,300
1998	$1,223,878,476

Individual income taxes, corporate income taxes and franchise taxes in Utah as specified in the Utah Constitution, are used strictly for public and higher education.

The Legislature made significant changes to the state individual income tax between 2007 and 2010.

For the 2010 tax year, with returns generally filed by April 2011, the traditional income tax rate using multiple rates was not imposed for the third year. The tax rate under the "single rate" is 5 percent and most taxpayers are able to claim one or more new non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

The taxpayer credit calculation incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. The retirement tax credit applies to those age 65 or older or those under age 65 with certain retirement income. Above certain income levels, these credits phase out as income increases. Existing tax credits available under the individual income tax - such as low income housing, historic preservation and at-home parent, etc. - continue under the new single rate individual income tax.

Corporate Income Taxes

The corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a $100 minimum tax per corporation included in a combined report.

The gross receipts tax is an in-lieu tax imposed on gross receipts of corporations other than religious or charitable institutions operating in the state that are not otherwise required to pay income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

A percentage of gross receipts at commercial radioactive waste facilities is imposed on the specific types of waste. These percentages range from 5 to 12 percent, depending on the specific type of waste received.

Corporate Income Tax Collected
(1998 to 2011)

2011	$260,739,149
2010	$273,178,732
2009	$255,406,131
2008	$404,017,558
2007	$414,129,718
2006	$366,625,805
2005	$204,186,982
2004	$145,004,812
2003	$147,489,228
2002	$110,988,583
2001	$162,754,751
2000	$173,798,838
1999	$180,141,336
1998	$184,583,897

FY2011 Revenues: $260,739,149

(This figure includes corporate franchise tax, gross receipts tax, and the radioactive waste tax.)

Individual Income Tax Withholding

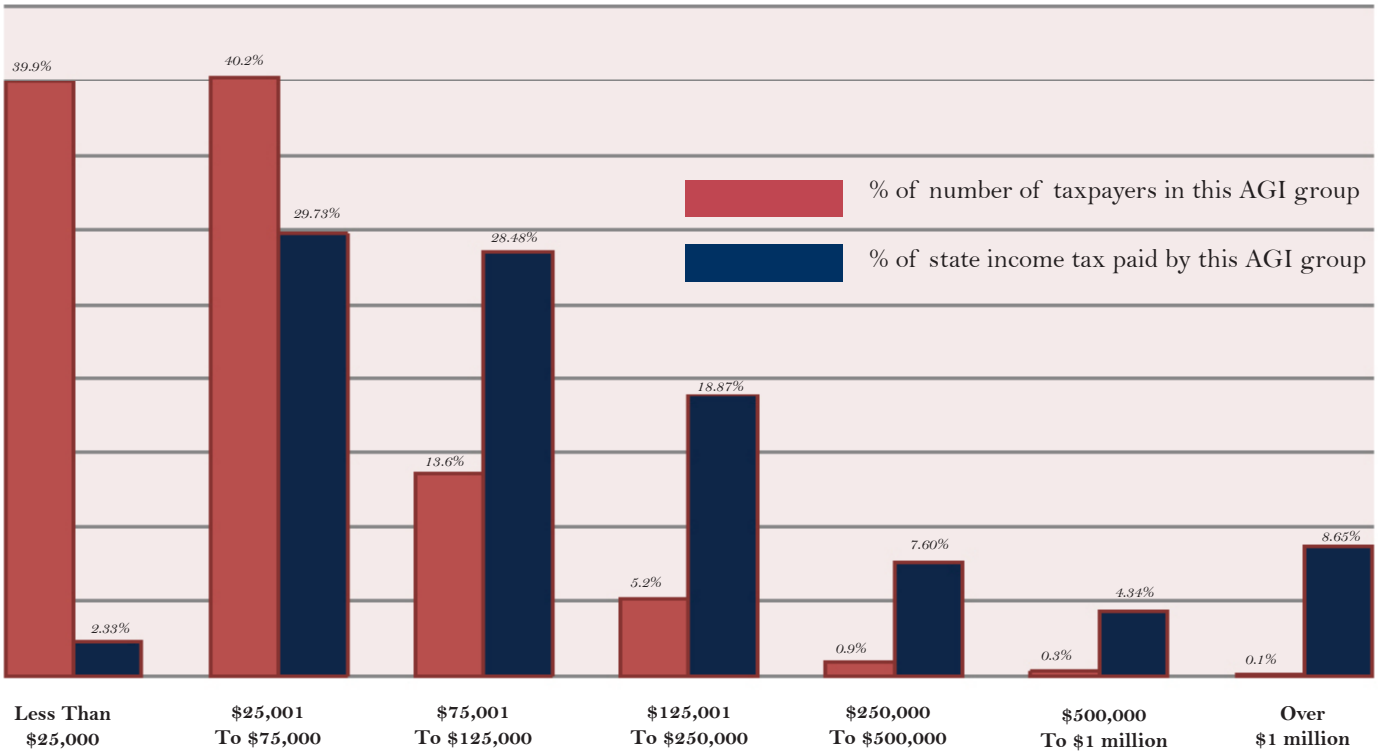
An employer must withhold state income tax from employee earnings if the employer

1) does business in Utah or obtains any income from Utah sources; and
2) pays wages to individuals who perform services for that employer in the State of Utah.

Employers are liable to withhold taxes on employee wages using Tax Commission schedules.

State Income Tax Data
(Based on 2009 Tax Year)

State Taxes Paid by AGI Group



This chart compares the percentage of taxpayers in adjusted gross income groups with the percentage of the total amount of state income tax paid in Utah in the 2009 tax year. For example, taxpayers earning less than $25,000 equals nearly 40 percent; however, they paid only 2.33 percent of total state income taxes. On the other end of the spectrum, 0.01 percent of Utah taxpayers earned more than $1 million and paid 8.65 percent of the total taxes.

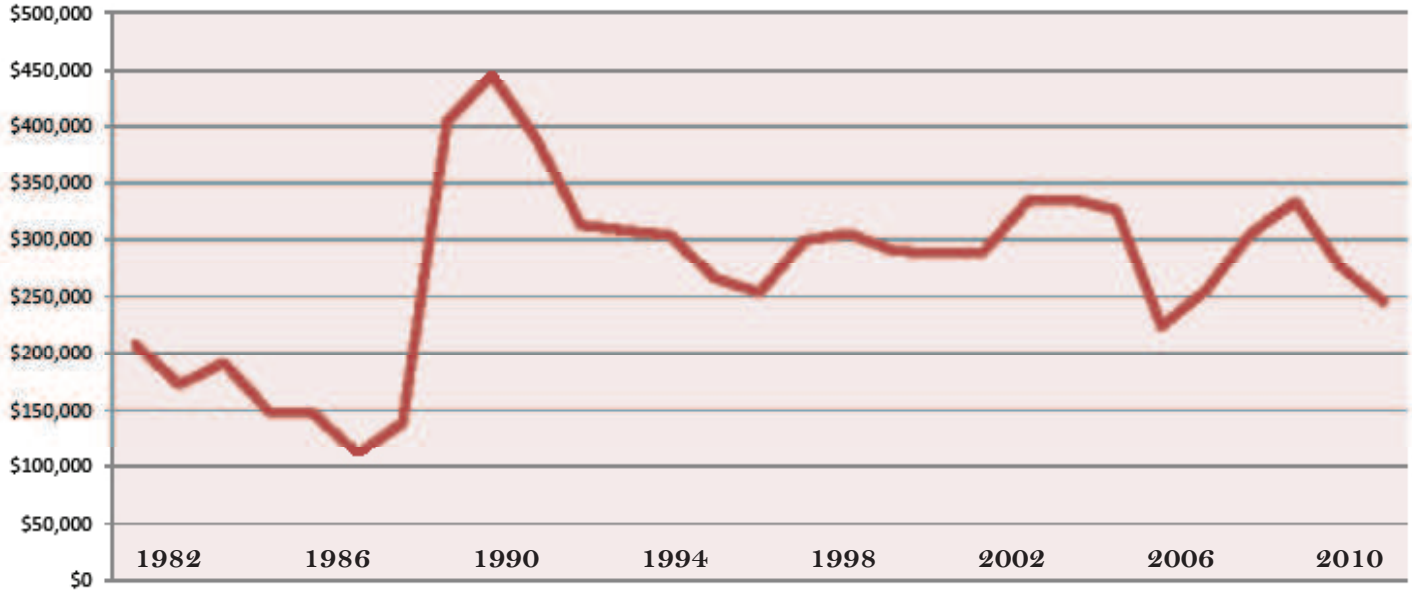
Adjusted Gross Income Group	Number of Taxpayers	Percent Of Taxpayers	State Income Tax Paid	Percent of State Income Tax Paid
$10,000 or less	193,082	17.3	$-904,142,011	0.0
$10,001 to $25,000	251,879	22.6	4,351,171,015	1.6
$25,001 to $50,000	277,083	24.8	10,062,991,165	7.5
$50,001 to $75,000	171,319	15.4	10,543,405,671	10.8
$75,001 to $100,000	100,743	9.0	8,686,942,453	11.1
$100,000 to $125,000	51,595	4.6	5,730,834,428	9.1
$125,001 to $150,000	25,200	2.3	3,429,389,385	6.8
$150,000 to $250,000	29,059	2.6	5,371,916,303	13.3
$250,001 to $500,000	10,497	0.9	3,534,947,670	12.4
$500,000 to $1 million	3,080	0.3	2,077,607,968	8.5
Greater than $1 million	1,619	0.1	4,712,970,349	18.8
Total	**1,115,156**	**100**	**$57,598,034,396**	**100**

State Income Tax Contributions

State Income Tax Contribution Options

Category	2007		2008		2009		2010	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Total Contributions	**24,592**	**$305,585**	**26,466**	**$333,261**	**24,265**	**$276,399**	**15,533**	**$244,775**
Non-Game Wildlife Fund	3,875	$40,191	4,258	$43,063	3,836	$34,395	2,550	$31,968
Homeless Assistance	5,618	$92,713	5.5-8	$92,713	5,313	$75,901	3,650	$66,885
Organ Transplant	6,663	$75,082	6,830	82,967	6,359	$67,668	3,963	$57,943
School District Foundations	1,717	$32,718	2,068	$38,049	2,433	$36,772	2,041	$39,575
Spay and Neuter	4,390	$45,325	6,186	63,333	6,324	$61,633	3,329	48,404

Historical Total State Income Tax Contributions



This chart shows the total amount of contributions made annually on the state income tax form to various organizations since 1982 . Last year $244,775 was contributed to the five eligible organizations. The historic high was in 1990 when taxpayers contributed $445,397.

Historical Comparison of State Taxes

(In Millions of Dollars)

Year	Corporate	Individual	Sales	Year	Corporate	Individual	Sales
1997	186.5	1,233.5	1,252.1	2004	168.1	1,699.6	1,501.9
1998	191.8	1,374.5	1,251.8	2005	213.5	1,934.0	1,634.5
1999	188.1	1,461.3	1,316.4	2006	378.5	2,288.5	1,806.3
2000	181.1	1,651.4	1,369.6	2007	425.4	2,573.2	1,857.8
2001	171.1	1,705.3	1,431.4	2008	418.3	2,602.7	1,739.4
2002	127.3	1,610.2	1,441.3	2009	274.9	2,332.6	1,547.5
2003	160.5	1,575.5	1,444.0	2010	273.2	2,114.4	1,402.7

This table compares the past 14 years of State of Utah revenues for corporate income, individual income, and sales tax collections. Amounts listed are in millions of dollars.

Federal Income Tax Data

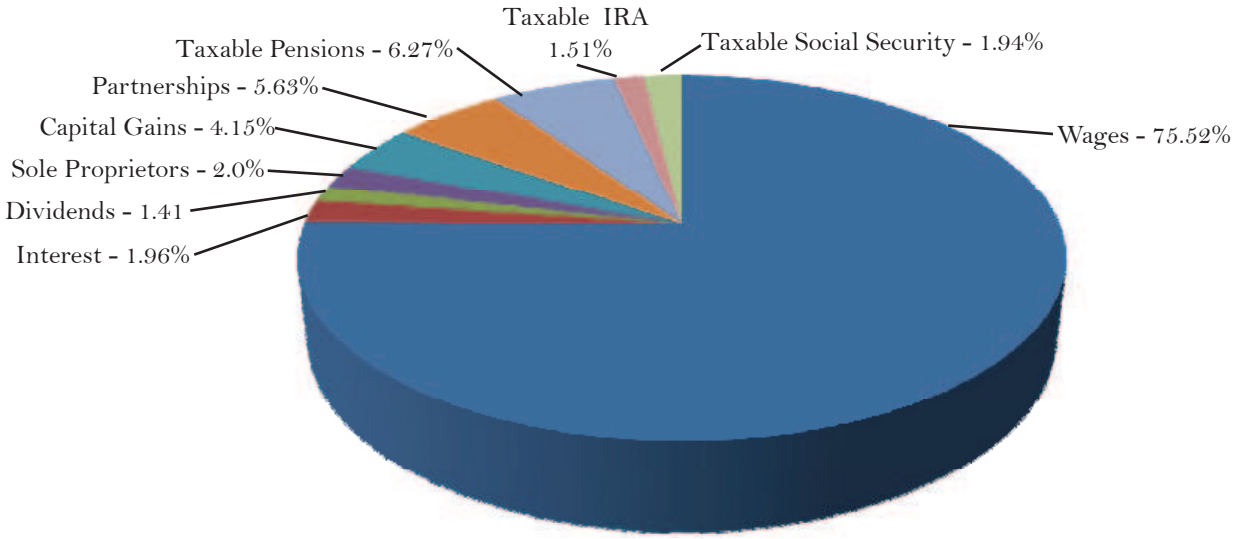
(2009 Tax Year)

Select Return Data (In millions of dollars)

	2006	2007	2008	2009	% Change 2008 to 2009
Returns	1,067,252	1,182,161	1,143,864	1,115,156	-3.24%
Adjusted Gross Income (AGI)	$56,748	$63,292	$62,699	57,598	-0.94%
Personal Exemptions	$2,458,081	$2,686,012	$2,670,348	2,683,631	-0.58%
Federal taxes	$6,184	$6,840	$6,681	5,692	-2.32%
Itemized Deductions	$10,401	$11,990	$12,543	11,971	4.61%
Itemized Deductions (#)	443,228	474,029	458,769	440,206	-3.22%
Share Itemized	41.53%	40.10%	40.11%	39.47%	0.02%
Itemized/AGI	18.33%	18.94%	20.00%	20.78%	5.60%
AGI /Return	53,172	53,539	54,813	51,650	2.38%

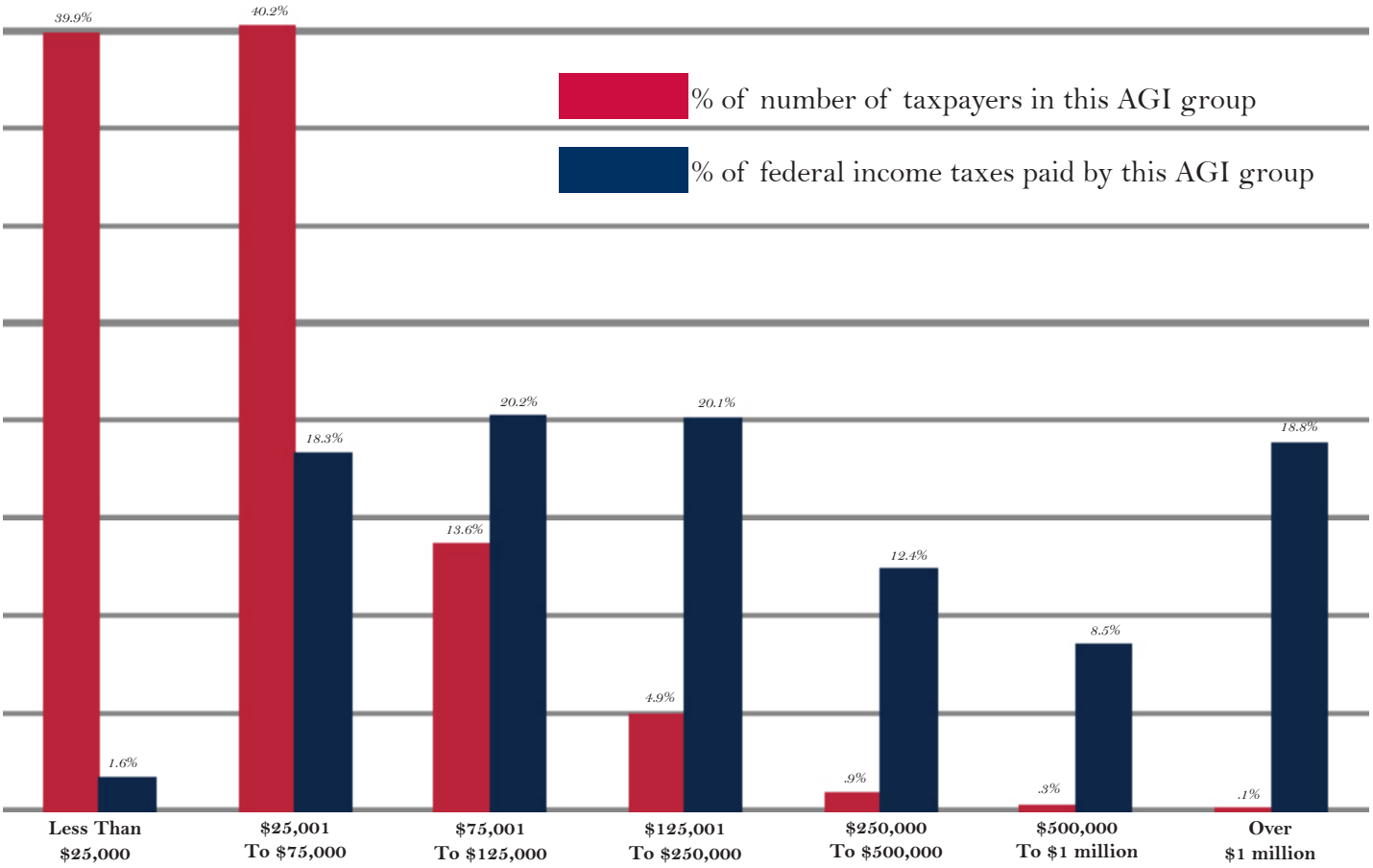
Sources of Income (In millions of dollars)

	2006	2007	2008	2009	2009 % Change
Wages	$39,841	$44,207	$45,300	$44,116	-2.61%
Interest	1,262	1,625	1,618	1,147	-29.14%
Dividends	856	1,074	1,063	822	-22.67%
Sole Proprietors	1,410	1,475	1,349	1,187	-11.99%
Capital Gains	4,529	5,439	4,192	2,426	-42.14%
Partnerships	4,798	5,065	4,188	3,291	-21.41%
Taxable Pensions	3,132	3,433	3,536	3,664	3.64%
Taxable IRA	733	864	972	880	-9.51%
Taxable Social Security	928	1,089	1,107	1,136	2.58%
Other	(486)	238	243	-255	-204.94%



Federal Income Taxes Paid

(By Adjusted Gross Income Groups For 2009 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid in Utah for the 2009 tax year. For example, the number of those earning less than $25,000 was nearly 40 percent of total state income tax filers; however, they paid only 1.6 percent of the state income taxes. Those who earned over $1 million, was one-tenth of one percent of the number of people filling Utah income tax returns; however, they paid 18.8 percent of the total federal individual income taxes paid in the state.

Adjusted Gross Income Group	Number of Taxpayers	Percent of Taxpayers	Federal Income Tax Paid	Percent of Federal Income Tax Paid
Less than $25,000	444,961	39.9	$100,563,113	1.6
$25,001 to $75,000	448,402	40.2	$1,040,341,090	18.3
$75,001 to $125,000	152,338	13.6	$1,149,585,802	20.2
$125,001 to $250,000	54,259	4.9	$1,144,641,455	20.1
$250,001 to $500,000	10,497	0.9	$704,400,233	12.4
$500,001 to $1 million	3,080	0.3	$484,615,741	8.5
Over $1 million	1,619	0.1	$1,068,166,256	18.8

Federal Income Tax County Comparison

(2009 Tax Year)

The average amount of adjusted gross income varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest AGI. In 2009, that remained the case as Summit recorded an average $73,845 AGI, This was about $12,000 higher, 20.2 percent, than Morgan, the second highest.

On the other end of the spectrum, Piute County's $30,205 recorded the lowest average AGI. The five lowest average AGI counties were all located in rural Utah: Sanpete, San Juan, Garfield, Wayne and Piute. The statewide average AGI in 2009 was 2.57.

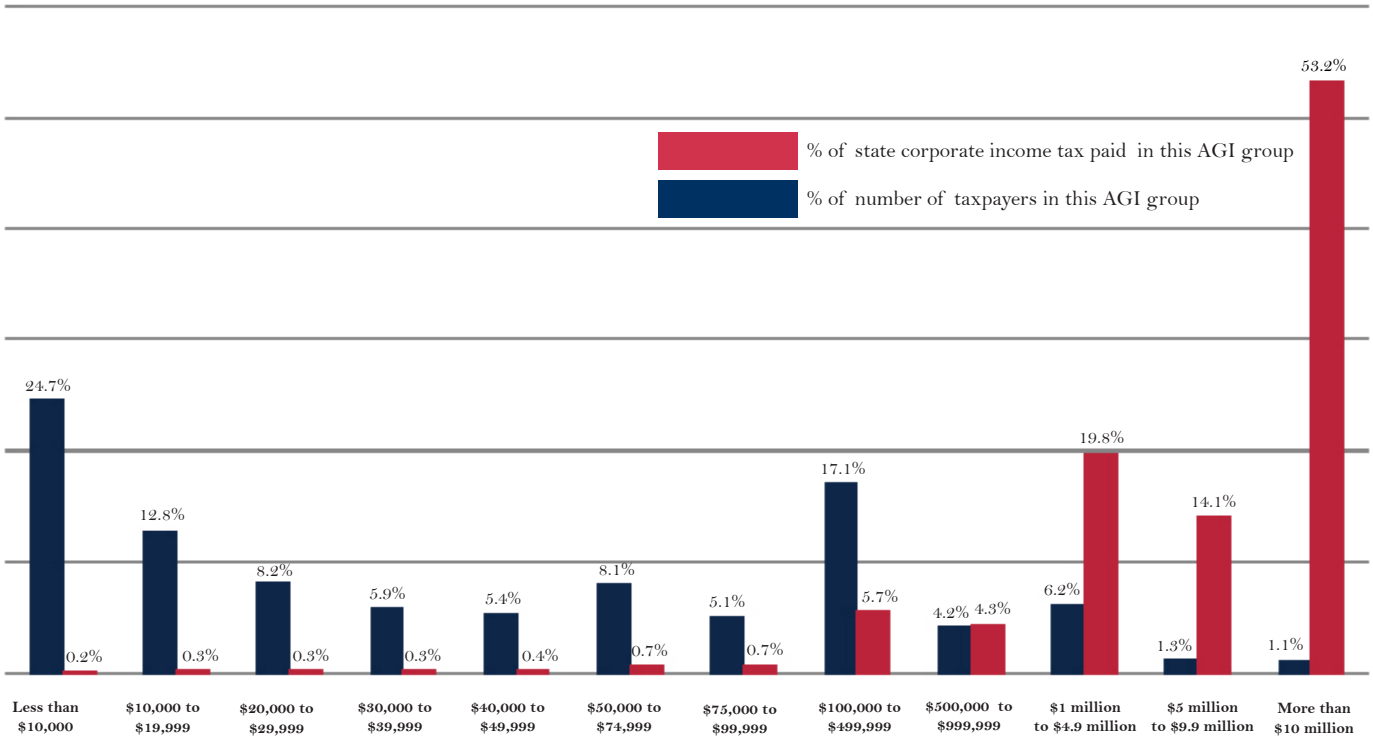
Nearly 71 percent of the number of returns filed were from the Wasatch Front counties of Weber, Davis, Salt Lake and Utah.

County	Number Of Returns	Average Adjusted Gross Income	AGI County Rank	Average Federal Taxes	Average Net Exemptions
Beaver	2,413	39,064	22	4,562	2.74
Box Elder	19,212	45,612	11	5,064	2.65
Cache	39,784	44,897	12	5,977	2.63
Carbon	8,113	44,382	13	5,539	2.34
Davis	113,175	54,947	4	7,114	2.64
Daggett	353	48,600	8	6,019	2.32
Duchesne	6,944	56,667	3	9,561	2.68
Emery	3,891	44,150	14	4,753	2.73
Garfield	1,971	34,715	25	3,885	2.45
Grand	4,172	38,705	18	5,263	2.07
Iron	15,219	37,794	21	4,565	2.57
Juab	3,401	41,841	15	4,200	2.88
Kane	2,676	36,691	24	4,393	2.24
Millard	4,533	32,872	28	4,642	2.77
Morgan	3,524	61,409	2	8,381	2.75
Piute	497	30,205	29	3,678	2.54
Rich	809	39,260	19	4,888	2.75
Salt Lake	414,300	49,822	6	7,347	2.43
San Juan	3,460	37,541	23	4,260	2.64
Sanpete	8,190	37,952	20	4,539	2.85
Sevier	7,288	41,144	17	4,965	2.64
Summit	16,845	73,845	1	17,354	2.4
Tooele	20,937	49,910	7	5,235	2.69
Uintah	10,573	53,531	6	7,608	2.63
Utah County	167,564	47,300	9	6,424	2.86
Wasatch	7,858	50,641	5	6,986	2.79
Washington	47,776	41,806	16	5,595	2.57
Wayne	978	34,199	26	3,416	2.5
Weber	94,587	46,933	10	5,896	2.41
State of Utah	**1,115,156**	**51,846**		**8,157**	**2.57**

Note: AGI = Adjusted Gross Income

Corporate Income Tax

State Corporate Taxes Paid by AGI Group



This chart compares the percentage of corporate taxpayers in adjusted gross income groups with the percentage of the total amount of corporate income tax paid in Utah for the 2009 tax year. For example, the number of those with corporate income less than $10,000 was nearly 25 percent of total state corporate income tax filers, not including those who paid the non-minimum tax. However, they paid only 0.2 percent of total state corporate income revenues. Those with corporate income over $10 million, is 1.1 percent of the number of corporations filling Utah income tax returns; however, they paid 53.2 percent of the state corporate income tax total.

Corporate AGI Group	Number Of Returns	% Of Total	Corporate Tax Paid	% Of Total
0 to $9,999	1,126	24.7	$290,666	0.2
$10,000 to $19,999	579	12.8	$423,266	0.3
$20,000 to $29,999	373	8.2	$463,475	0.3
$30,000 to $39,999	268	5.9	$467,204	0.3
$40,000 to $49,999	243	5.4	$545,779	0.4
$50,000 to $74,999	367	8.1	$1,115,346	0.7
$75,000 to $99,999	230	5.1	$991,691	0.7
$100,000 to $499,999	775	17.1	$8,693,083	5.7
$500,000 to $999,999	189	4.2	$6,559,411	4.3
$1 million to $4,999,999	280	6.2	$30,024,440	19.8
$5 million to $9,999,999	59	1.3	$21,431,968	14.1
$10 million and over	52	1.1	$80,775,093	53.2
Total	**4,541**	**100**	**$151,781,422**	**100**

Corporate Income Tax by Industry

States may only tax the portion of income generated by the corporation within its borders. However, determining this share is difficult, since assigning the actual profit created in a state is virtually impossible.

For example, if XYZ Corporation produces compost fertilizer in Wyoming and ships it to a Utah outlet for sale, where does the profit occur?

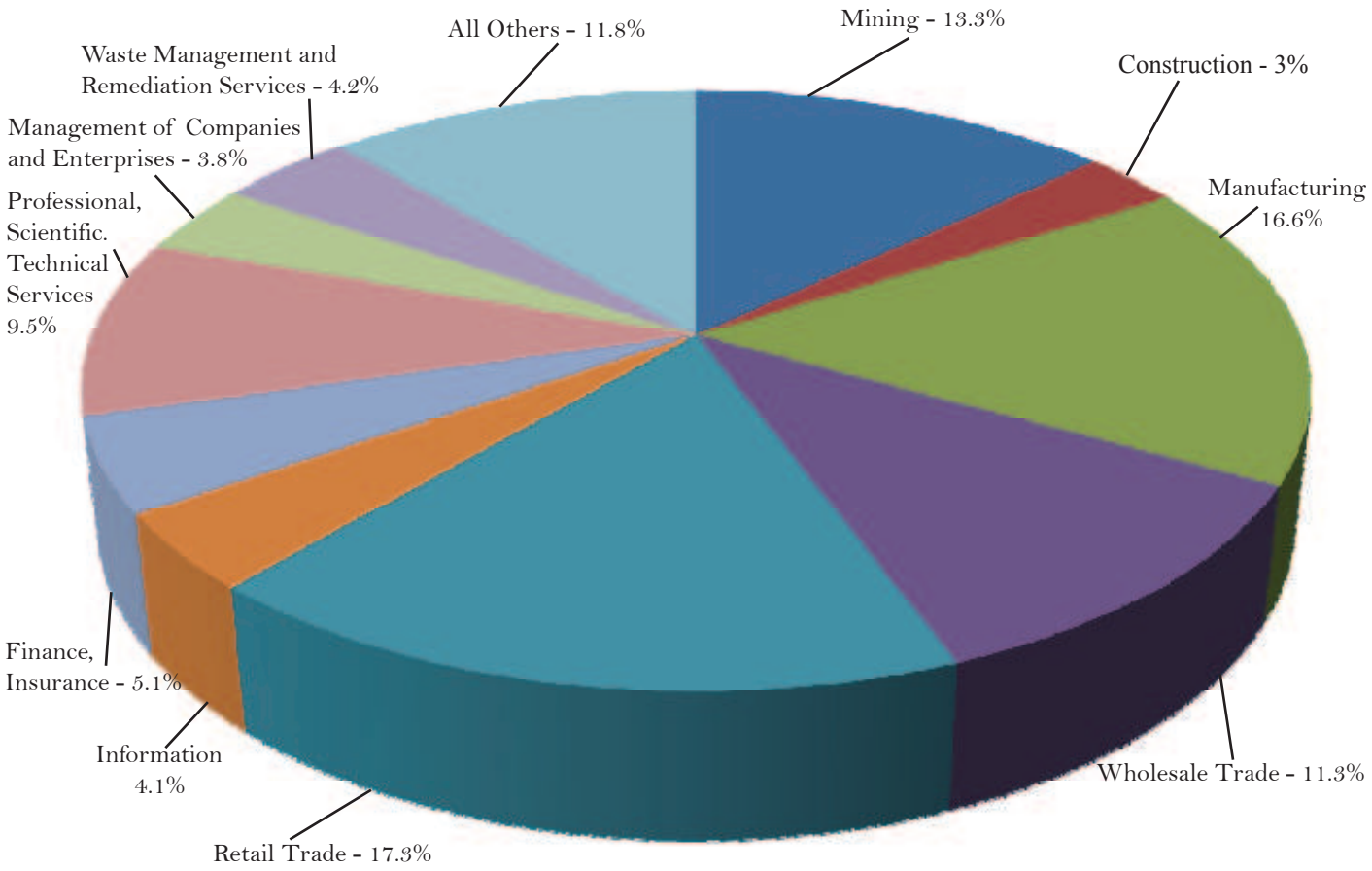
The general practice among states is to divide a firm's income according to its relative economic presence in a state.

The income which is included or excluded from the corporate tax base is complicated with many nuances and details. In general the state tax base is close to the federal base with minor exceptions.

The effective tax rate (tax divided by income) decreased to 4.1 percent in tax year 2009 from 4.6 percent in 2008. There was a 42 percent decrease in C-corporate taxes in 2009 due to the recession which started in December 2007. See also chart on following page.

Industry (NAICS)	Number of Returns	State Tax	Share Of Corporate Taxes Paid
Agriculture, Forestry, Fishing and Hunting	94	$629,672	0.4%
Mining	141	$20,469,328	13.3%
Utilities	24	$3,005,301	2.0%
Construction	1,135	$4,573,756	3.0%
Manufacturing	1,096	$25,471,840	16.6%
Wholesale Trade	1,569	$17,431,993	11.3%
Retail Trade	1,454	$26,620,749	17.3%
Transportation and Warehousing	308	$1,446,856	0.9%
Information	569	$6,355,361	4.1%
Finance and Insurance	532	$7,866,078	5.1%
Real Estate and Rental and Leasing	566	$1,993,401	1.3%
Professional, Scientific, and Technical Services	1,803	$14,677,296	9.5%
Management of Companies and Enterprises	120	$5,881,801	3.8%
Administrative Support/Waste Management and Remediation Services	594	$6,425,835	4.2%
Educational Services	98	$880,959	0.6%
Health Care and Social Assistance	876	$2,853,759	1.9%
Arts, Entertainment, and Recreation	100	$186,262	0.1%
Accommodation and Food Services	339	$1,223,510	0.8%
Other Services	514	$2,012,468	1.3%
Unknown or Undisclosable	7,934	$3,738,275	2.4%
Total	**19,866**	**$153,744,500**	**100.0%**

This table includes all corporate taxpayers with the number of returns and total tax for tax year 2009. Mining, retail trade, manufacturing and wholesale trade are the four largest paying industries and each paid over $17 million in corporate income tax. See pie chart on following page for additional information.



This chart shows the percent of state corporate income tax paid by specific industry sectors. The "All Others" category includes Agriculture, Forestry, Fishing and Hunting, Utilities, Transportation and Warehousing, Real Estate, Rental and Leasing, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services and Other Services.

Corporate Taxes Paid to State of Utah

Income Group	Number of Returns	Federal Taxable Income	Utah Contributions	Net Income	Net Taxable Income	Utah Corporate Tax	Share Of Corporate Tax
$0 to $9,999	1,126	$8,205,057	119,127	$8,633,843	$5,812,751	$290,666	0.2%
$10,000 to $19,999	579	$11,062,942	189,298	$10,931,593	$8,464,771	$423,266	0.3%
$20,000 to $29,999	373	$11,741,875	171,074	$10,480,699	$9,269,317	$463,475	0.3%
$30,000 to $39,999	268	$10,649,870	182,408	$10,401,153	$9,343,754	$467,204	0.3%
$40,000 to $49,999	243	$12,769,095	196,020	$12,159,278	$10,915,521	$545,779	0.4%
$50,000 to $74,999	367	$23,366,210	261,134	$24,303,008	$22,306,667	$1,115,346	0.7%
$75,000 to $99,999	230	$21,749,729	323,413	$20,960,666	$19,833,777	$991,691	0.7%
$100,000 to $499,999	775	$197,395,722	2,388,866	$188,919,883	$173,861,245	$8,693,083	5.7%
$500,000 to $999,999	189	$175,261,641	1,653,183	$159,659,229	$131,188,117	$6,559,411	4.3%
$1,000,000 to $4,999,999	280	$676,060,069	9,841,461	$646,007,086	$600,488,735	$30,024,440	19.8%
$5,000,000 to $9,999,999	59	$532,343,823	4,842,186	$444,840,951	$428,639,349	$21,431,968	14.1%
$10,000,000 and Over	52	$1,993,161,106	19,590,028	$1,639,780,120	$1,615,501,885	$80,775,093	53.9%

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Sales and Use Tax

The sales tax was first introduced in Utah as a revenue source in 1933 when property tax collections dropped dramatically because of the Great Depression. The use tax was added in 1937 to complement the existing sales tax. Use tax is imposed on taxable transactions involving personal property purchased outside Utah that the purchaser stores, uses or consumes within the state.

State Sales and Use Tax

The Utah State Tax Commission administers all state and local sales and use taxes. The state sales and use tax of 4.7 percent applies to sales of tangible personal property made within the state, certain products transferred electronically, sales of meals, admissions to places of amusement, intrastate communication and passenger service, gas and heat utility service, commercial electric service, hotel and motel accommodations and certain other services.

Retailer licenses are issued without a fee and retailers are required to collect the tax from customersand remit it to the Tax Commission. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. The state sales tax rate on food and food ingredients is 1.75 percent. The total sales tax on food, including local taxes is 3 percent.

Use tax is imposed on taxable transactions where the purchaser remits the tax directly to the Tax Commission. The two taxes are compensating taxes, one supplementing the other, but cannot be applicable to the same transaction. The rate of the tax is the same.

Utah Code Ann. §59-12-101

FY2011 Revenues/$1,061,399,490

* The $1,601,399,490 total is the general fund unrestricted amount. State law earmarked an additional $189,166,700 in revenues for natural resource protection, water, wastewater, transportation and other projects. The total reductions in unrestricted sales use tax ("earmarks") is reported in *Governor's Budget Recommendations 2011, Fiscal Year 2013*, page 13.

State Sales And Use Tax

(Net FY94 - FY11)

2011	$1,601,399,490*
2010	$1,402,670,262
2009	$1,547,472,747
2008	$1,739,384,630
2007	$1,857,813,410
2006	$1,806,264,423
2005	$1,634,522,084
2004	$1,501,937,738
2003	$1,443,974,180
2002	$1,441,318,271
2001	$1,431,419,465
2000	$1,369,637,021
1999	$1,316,403,921
1998	$1,251,765,342
1997	$1,252,131,165
1996	$1,162,524,830
1995	$1,055,060,896
1994	$978,247,622

Local Sales and Use Tax

All counties, cities, and towns in Utah have adopted ordinances to impose a 1 percent option of the local sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

Utah Code Ann. §59-12-101

FY2011 Revenues/ $415,441,413

Local Sales and Use Tax Collected

(Net FY94 to FY11)

2011	$415,441,413	2002	$317,978,847
2010	$398,888,385	2001	$314,336,985
2009	$425,127,553	2000	$301,728,683
2008	$469,428,948	1999	$284,525,922
2007	$463,310,356	1998	$263,504,219
2006	$415,904,148	1997	$258,148,104
2005	$361,096,500	1996	$225,576,867
2004	$331,554,140	1995	$212,640,426
2003	$325,159,963	1994	$188,542,186

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Beaver County	139,640	148,884	6.6%	221,331	48.7%
Beaver City	446,196	414,481	-7.1%	486,377	17.3%
Milford	202,718	207,898	2.6%	275,284	32.4%
Minersville	84,212	75,307	-10.6%	81,058	7.6%
Total County and Cities	872,766	846,570	-3.0%	1,064,050	25.7%
Total Cities and Towns	733,126	697,686	-4.8%	842,718	20.8%
Box Elder County	1,041,168	1,172,205	12.6%	1,665,332	42.1%
Bear River	77,760	92,275	18.7%	73,574	-20.3%
Brigham	2,624,690	2,347,503	-10.6%	2,270,267	-3.3%
Corinne	100,426	108,883	8.4%	194,792	78.9%
Deweyville	35,719	29,589	-17.2%	30,382	2.7%
Elwood	92,817	86,617	-6.7%	90,969	5.0%
Fielding	40,811	35,193	-13.8%	37,294	6.0%
Garland	199,780	182,076	-8.9%	194,296	6.7%
Honeyville	129,257	116,307	-10.0%	124,058	6.7%
Howell	20,799	19,495	-6.3%	20,484	5.1%
Mantua	69,605	61,021	-12.3%	61,791	1.3%
Perry	781,472	717,158	-8.2%	676,756	-5.6%
Plymouth	43,217	43,624	0.9%	57,313	31.4%
Portage	24,298	21,375	-12.0%	21,548	0.8%
Snowville	31,742	34,661	9.2%	34,578	-0.2%
Tremonton	1,155,735	1,050,571	-9.1%	1,092,676	4.0%
Willard	178,826	169,131	-5.4%	177,136	4.7%
Total County and Cities	6,648,121	6,287,685	-5.4%	6,823,246	8.5%
Total Cities and Towns	5,606,953	5,115,480	-8.8%	5,157,914	0.8%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Cache County	493,875	686,765	39.1%	854,806	24.5%
Amalga	54,003	47,042	-12.9%	46,632	-0.9%
Clarkston	64,429	58,536	-9.1%	58,593	0.1%
Cornish	25,970	25,137	-3.2%	25,653	2.1%
Hyde Park	467,762	425,380	-9.1%	432,416	1.7%
Hyrum	811,214	708,252	-12.7%	818,672	15.6%
Lewiston	208,848	181,076	-13.3%	182,639	0.9%
Logan	7,691,554	7,217,540	-6.2%	7,549,571	4.6%
Mendon	107,165	97,210	-9.3%	103,992	7.0%
Millville	177,230	157,198	-11.3%	162,198	3.2%
Newton	72,430	63,422	-12.4%	66,332	4.6%
North Logan	1,771,303	1,544,638	-12.8%	1,560,915	1.1%
Paradise	82,190	75,528	-8.1%	78,289	3.7%
Providence	827,303	750,131	-9.3%	772,981	3.0%
Richmond	231,164	209,389	-9.4%	222,266	6.1%
River Heights	148,650	132,889	-10.6%	140,131	5.4%
Smithfield	1,085,618	1,013,882	-6.6%	1,019,092	0.5%
Wellsville	313,549	275,046	-12.3%	291,047	5.8%
Trenton	44,098	39,325	-10.8%	40,038	1.8%
Nibley	389,270	365,317	-6.2%	408,293	11.8%
Total County and Cities	15,067,625	14,073,704	-6.6%	14,834,556	5.4%
Total Cities and Towns	14,573,750	13,386,939	-8.1%	13,979,750	4.4%
Carbon County	894,839	880,922	-1.6%	899,582	2.1%
Helper	292,121	238,483	-18.4%	257,604	8.0%
Price	2,392,492	1,933,176	-19.2%	2,024,782	4.7%
Scofield	3,757	4,578	21.9%	4,144	-9.5%
Sunnyside	49,474	45,652	-7.7%	42,740	-6.4%
Wellington	208,037	193,114	-7.2%	205,786	6.6%
East Carbon	116,586	121,937	4.6%	135,032	10.7%
Total County and Cities	3,957,305	3,417,862	-13.6%	3,569,669	4.4%
Total Cities and Towns	3,062,465	2,536,940	-17.2%	2,670,087	5.2%
Daggett County	112,300	96,533	-14.0%	105,001	8.8%
Manila	44,567	39,769	-10.8%	40,547	2.0%
Total County and Cities	156,867	136,303	-13.1%	145,548	6.8%
Total Cities and Towns	44,567	39,769	-10.8%	40,547	2.0%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Davis County	387,485	318,571	-17.8%	526,368	65.2%
Bountiful	5,882,782	5,200,204	-11.6%	5,268,498	1.3%
Centerville	2,993,560	2,700,357	-9.8%	2,795,474	3.5%
Clearfield	3,309,419	2,926,595	-11.6%	3,108,405	6.2%
Fruit Heights	485,016	443,941	-8.5%	453,096	2.1%
Farmington	2,005,827	1,784,598	-11.0%	1,911,925	7.1%
Kaysville	3,110,496	2,728,798	-12.3%	2,825,916	3.6%
Layton	11,388,836	10,271,986	-9.8%	10,457,261	1.8%
North Salt Lake	2,395,289	2,060,863	-14.0%	2,273,525	10.3%
South Weber	616,336	527,119	-14.5%	548,737	4.1%
Sunset	628,948	570,741	-9.3%	562,737	-1.4%
Syracuse	2,622,560	2,423,135	-7.6%	2,488,292	2.7%
West Point	794,583	715,837	-9.9%	755,704	5.6%
Woods Cross	1,723,651	1,722,710	-0.1%	1,723,429	0.0%
Clinton	2,556,900	2,385,009	-6.7%	2,397,288	0.5%
West Bountiful	1,682,377	1,582,243	-6.0%	1,560,811	-1.4%
Total County and Cities	42,584,066	38,362,708	-9.9%	39,657,466	3.4%
Total Cities and Towns	42,196,581	38,044,137	-9.8%	39,131,098	2.9%
Daggett County	1,555,490	1,232,843	-20.7%	1,843,387	49.5%
Altamont	56,824	46,510	-18.2%	57,139	22.9%
Duchesne	298,450	232,578	-22.1%	239,800	3.1%
Myton	341,209	201,877	-40.8%	304,756	51.0%
Roosevelt	1,769,423	1,318,371	-25.5%	1,385,379	5.1%
Tabiona	16,033	14,302	-10.8%	16,316	14.1%
Total County and Cities	4,037,429	3,046,482	-24.5%	3,846,777	26.3%
Total Cities and Towns	2,481,939	1,813,638	-26.9%	2,003,390	10.5%
Emery County	241,515	343,303	42.1%	392,334	14.3%
Castle Dale	283,821	299,216	5.4%	309,085	3.3%
Clawson	15,261	13,708	-10.2%	13,897	1.4%
Cleveland	70,326	62,510	-11.1%	59,145	-5.4%
Elmo	33,673	30,534	-9.3%	32,450	6.3%
Emery City	27,589	26,348	-4.5%	35,737	35.6%
Ferron	170,207	152,200	-10.6%	147,444	-3.1%
Green River	245,542	228,207	-7.1%	192,322	-15.7%
Huntington	346,502	311,279	-10.2%	346,848	11.4%
Orangeville	165,337	148,970	-9.9%	141,916	-4.7%
Total County and Cities	1,599,773	1,616,275	1.0%	1,671,179	3.4%
Total Cities and Towns	1,358,259	1,272,972	-6.3%	1,278,845	0.5%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Garfield County	339,241	339,119	0.0%	339,037	0.0%
Antimony	14,250	13,085	-8.2%	13,076	-0.1%
Boulder	31,254	30,423	-2.7%	32,000	5.2%
Bryce Canyon	166,451	153,703	-7.7%	161,981	5.4%
Cannonville	18,431	15,743	-14.6%	18,058	14.7%
Escalante	108,399	102,069	-5.8%	106,224	4.1%
Hatch	15,867	13,665	-13.9%	18,071	32.2%
Henrieville	13,187	11,980	-9.2%	14,350	19.8%
Panguitch	222,684	196,559	-11.7%	205,803	4.7%
Tropic	75,856	63,260	-16.6%	66,651	5.4%
Total County and Cities	1,005,620	939,605	-6.6%	975,252	3.8%
Total Cities and Towns	666,379	600,486	-9.9%	636,215	6.0%
Grand County	671,431	618,172	-7.9%	626,655	1.4%
Castle Valley	35,458	33,960	-4.2%	33,553	-1.2%
Moab	1,489,075	1,281,782	-13.9%	1,339,969	4.5%
Total County and Cities	2,195,964	1,933,913	-11.9%	2,000,177	3.4%
Total Cities and Towns	1,524,533	1,315,741	-13.7%	1,373,522	4.4%
Iron County	687,875	639,700	-7.0%	690,286	7.9%
Cedar City	4,866,335	4,400,572	-9.6%	4,458,245	1.3%
Enoch	432,670	395,212	-8.7%	429,528	8.7%
Kanarraville	31,051	27,511	-11.4%	28,817	4.7%
Paragonah	47,606	41,142	-13.6%	42,161	2.5%
Parowan	305,713	277,510	-9.2%	287,981	3.8%
Brian Head	127,640	127,537	-0.1%	127,712	0.1%
Total County and Cities	6,498,890	5,909,183	-9.1%	6,064,730	2.6%
Total Cities and Towns	5,811,015	5,269,484	-9.3%	5,374,445	2.0%
Juab County	108,739	121,698	11.9%	153,536	26.2%
Eureka	73,643	67,069	-8.9%	66,565	-0.8%
Levan	87,377	76,719	-12.2%	76,310	-0.5%
Mona	131,947	125,634	-4.8%	157,629	25.5%
Nephi	752,757	673,858	-10.5%	670,134	-0.6%
Rocky Ridge	49,543	45,285	-8.6%	53,763	18.7%
Total County and Cities	1,204,007	1,110,263	-7.8%	1,177,936	6.1%
Total Cities and Towns	1,095,268	988,565	-9.7%	1,024,400	3.6%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Kane County	409,352	408,877	-0.1%	408,791	0.0%
Alton	15,231	13,841	-9.1%	12,319	-11.0%
Glendale	30,696	28,339	-7.7%	29,963	5.7%
Kanab	641,007	575,480	-10.2%	615,761	7.0%
Orderville	91,274	81,395	-10.8%	81,830	0.5%
Big Water	51,158	40,771	-20.3%	45,353	11.2%
Total County and Cities	1,238,718	1,148,703	-7.3%	1,194,017	3.9%
Total Cities and Towns	829,366	739,826	-10.8%	785,225	6.1%
Millard County	443,000	436,709	-1.4%	494,423	13.2%
Delta	575,365	508,679	-11.6%	729,336	43.4%
Fillmore	360,316	325,206	-9.7%	334,693	2.9%
Hinckley	60,196	54,778	-9.0%	57,505	5.0%
Holden	34,493	30,337	-12.0%	32,184	6.1%
Kanosh	43,602	39,070	-10.4%	40,822	4.5%
Leamington	17,598	16,550	-6.0%	19,979	20.7%
Lynndyl	11,920	12,740	6.9%	11,079	-13.0%
Meadow	27,513	24,378	-11.4%	37,996	55.9%
Oak City	53,286	49,033	-8.0%	51,252	4.5%
Scipio	44,390	45,224	1.9%	47,495	5.0%
Total County and Cities	1,671,677	1,542,705	-7.7%	1,856,764	20.4%
Total Cities and Towns	1,228,677	1,105,996	-10.0%	1,362,341	23.2%
Morgan County	581,352	557,216	-4.2%	568,954	2.1%
Morgan	448,218	407,540	-9.1%	433,008	6.2%
Total County and Cities	1,029,570	964,756	-6.3%	1,001,961	3.9%
Total Cities and Towns	448,218	407,540	-9.1%	433,008	6.2%
Piute County	22,812	21,801	-4.4%	22,616	3.7%
Circleville	51,047	46,892	-8.1%	48,458	3.3%
Junction	17,929	16,778	-6.4%	18,036	7.5%
Kingston	11,480	10,758	-6.3%	12,181	13.2%
Marysvale	43,417	40,535	-6.6%	42,427	4.7%
Total County and Cities	146,685	136,764	-6.8%	143,717	5.1%
Total Cities and Towns	123,873	114,963	-7.2%	121,101	5.3%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Rich County	89,660	95,523	6.5%	510,783	434.7%
Garden City	114,921	108,392	-5.7%	102,927	-5.0%
Laketown	27,788	23,492	-15.5%	23,863	1.6%
Randolph	55,626	48,401	-13.0%	47,310	-2.3%
Woodruff	31,942	28,210	-11.7%	27,044	-4.1%
Total County and Cities	319,937	304,018	-5.0%	711,927	134.2%
Total Cities and Towns	230,277	208,495	-9.5%	201,144	-3.5%
Salt Lake County	17,519,993	17,577,664	0.3%	18,784,452	6.9%
Alta	307,611	307,818	0.1%	308,108	0.1%
Bluffdale	905,407	792,269	-12.5%	846,500	6.8%
Cottonwood Heights	5,025,532	4,551,088	-9.4%	4,541,931	-0.2%
Draper	7,068,143	6,519,215	-7.8%	6,758,190	3.7%
Herriman	1,731,611	1,614,499	-6.8%	1,825,910	13.1%
Holladay	3,228,399	2,798,829	-13.3%	2,799,158	0.0%
Midvale	5,220,702	4,643,766	-11.1%	4,680,832	0.8%
Murray	12,570,472	12,562,075	-0.1%	12,571,422	0.1%
Riverton	4,644,626	4,303,673	-7.3%	4,447,524	3.3%
Salt Lake City	43,103,218	39,175,947	-9.1%	41,122,239	5.0%
Sandy	17,862,020	16,102,817	-9.8%	15,695,410	-2.5%
South Jordan	7,453,610	7,296,670	-2.1%	7,681,294	5.3%
South Salt Lake	10,870,605	10,883,730	0.1%	10,893,606	0.1%
Taylorsville	7,725,793	6,721,341	-13.0%	6,719,795	0.0%
West Jordan	15,205,319	13,403,316	-11.9%	13,415,438	0.1%
West Valley	19,821,204	17,351,699	-12.5%	17,825,561	2.7%
Total County and Cities	180,264,265	166,606,416	-7.6%	170,917,371	2.6%
Total Cities and Towns	162,744,271	149,028,752	-8.4%	152,132,919	2.1%
San Juan County	1,137,357	1,140,964	0.3%	1,340,704	17.5%
Blanding	505,034	430,666	-14.7%	421,666	-2.1%
Monticello	305,758	265,361	-13.2%	254,201	-4.2%
Total County and Cities	1,948,149	1,836,990	-5.7%	2,016,570	9.8%
Total Cities and Towns	810,792	696,026	-14.2%	675,866	-2.9%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Sanpete County	376,278	360,244	-4.3%	388,506	7.8%
Centerfield	121,587	110,205	-9.4%	115,021	4.4%
Ephraim	850,504	758,042	-10.9%	786,265	3.7%
Fairview	150,489	134,196	-10.8%	135,175	0.7%
Fayette	19,098	17,359	-9.1%	18,574	7.0%
Fountain Green	90,473	82,736	-8.6%	88,214	6.6%
Gunnison	350,432	317,105	-9.5%	325,163	2.5%
Manti	327,554	297,154	-9.3%	309,790	4.3%
Mayfield	40,569	36,126	-11.0%	38,803	7.4%
Moroni	151,107	135,167	-10.5%	135,384	0.2%
Mount Pleasant	387,592	353,747	-8.7%	363,838	2.9%
Spring City	92,970	85,897	-7.6%	87,805	2.2%
Sterling	26,872	25,914	-3.6%	25,636	-1.1%
Wales	22,488	21,440	-4.7%	23,871	11.3%
Total County and Cities	3,008,013	2,735,333	-9.1%	2,842,047	3.9%
Total Cities and Towns	2,631,735	2,375,090	-9.8%	2,453,541	3.3%
Sevier County	321,336	331,236	3.1%	355,869	7.4%
Annabella	62,070	54,441	-12.3%	58,705	7.8%
Aurora	116,628	96,491	-17.3%	101,740	5.4%
Central Valley	36,399	33,928	-6.8%	59,148	74.3%
Elsinore	95,328	75,578	-20.7%	94,406	24.9%
Glenwood	41,247	36,055	-12.6%	37,316	3.5%
Joseph	30,287	24,994	-17.5%	26,655	6.6%
Koosharem	36,171	30,831	-14.8%	26,350	-14.5%
Monroe	184,795	163,351	-11.6%	178,912	9.5%
Redmond	89,167	73,791	-17.2%	82,493	11.8%
Richfield	1,788,416	1,517,738	-15.1%	1,545,745	1.8%
Salina	438,191	375,617	-14.3%	393,347	4.7%
Sigurd	39,603	36,432	-8.0%	40,920	12.3%
Total County and Cities	3,279,639	2,850,481	-13.1%	3,001,606	5.3%
Total Cities and Towns	2,958,303	2,519,245	-14.8%	2,645,737	5.0%
Summit County	4,646,323	4,261,465	-8.3%	4,359,390	2.3%
Coalville	190,285	166,307	-12.6%	175,075	5.3%
Francis	89,039	78,752	-11.6%	85,886	9.1%
Henefer	73,261	63,813	-12.9%	68,316	7.1%
Kamas	284,834	248,922	-12.6%	265,262	6.6%
Oakley	143,947	128,089	-11.0%	132,406	3.4%
Park City	3,943,000	3,938,039	-0.1%	3,938,701	0.0%
Total County and Cities	9,370,688	8,885,386	-5.2%	9,025,036	1.6%
Total Cities and Towns	4,724,365	4,623,921	-2.1%	4,665,646	0.9%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Tooele County	1,516,515	1,530,835	0.9%	1,688,015	10.3%
Grantsville	906,236	862,999	-4.8%	916,700	6.2%
Ophir	2,522	2,251	-10.8%	2,700	20.0%
Stockton	70,196	55,407	-21.1%	71,201	28.5%
Tooele	4,381,687	4,002,346	-8.7%	4,177,592	4.4%
Vernon	27,764	24,517	-11.7%	25,673	4.7%
Wendover	188,531	171,180	-9.2%	174,512	1.9%
Rush Valley	53,054	46,910	-11.6%	45,342	-3.3%
Total County and Cities	7,146,505	6,696,446	-6.3%	7,101,735	6.1%
Total Cities and Towns	5,629,990	5,165,611	-8.2%	5,413,720	4.8%
Utah County	697,689	1,598,867	129.2%	1,688,414	5.6%
Alpine	906,185	814,349	-10.1%	851,046	4.5%
American Fork	5,584,570	4,895,635	-12.3%	5,059,403	3.3%
Cedar Fort	36,264	36,009	-0.7%	33,088	-8.1%
Eagle Mountain	1,693,624	1,742,286	2.9%	1,807,748	3.8%
Fairfield	15,330	14,315	-6.6%	13,131	-8.3%
Genola	127,430	129,822	1.9%	127,996	-1.4%
Goshen	85,785	74,710	-12.9%	76,113	1.9%
Lehi	5,679,926	5,678,544	0.0%	5,923,774	4.3%
Lindon	2,595,371	2,330,361	-10.2%	2,459,658	5.5%
Mapleton	738,887	682,074	-7.7%	725,814	6.4%
Orem	16,931,775	15,151,754	-10.5%	15,449,905	2.0%
Payson	2,362,982	2,164,848	-8.4%	2,297,552	6.1%
Pleasant Grove	3,592,303	3,257,313	-9.3%	3,498,417	7.4%
Provo	15,341,424	13,579,321	-11.5%	13,940,388	2.7%
Salem	605,597	601,886	-0.6%	630,789	4.8%
Santaquin	713,516	731,831	2.6%	765,599	4.6%
Saratoga Springs	1,438,650	1,708,246	18.7%	1,829,267	7.1%
Highland	1,502,991	1,460,339	-2.8%	1,507,578	3.2%
Spanish Fork	3,872,694	3,666,822	-5.3%	3,792,323	3.4%
Springville	3,738,248	3,442,562	-7.9%	3,650,787	6.0%
Vineyard	26,254	58,112	121.3%	91,325	57.2%
Cedar Hills	817,908	892,716	9.1%	942,154	5.5%
Elk Ridge	215,499	199,621	-7.4%	207,591	4.0%
Woodland Hills	120,923	108,327	-10.4%	112,850	4.2%
Total County and Cities	69,441,824	65,020,669	-6.4%	67,482,710	3.8%
Total Cities and Towns	68,744,135	63,421,802	-7.7%	65,794,295	3.7%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Uintah County	2,655,078	2,424,197	-8.7%	2,998,032	23.7%
Naples	1,915,316	1,262,395	-34.1%	1,753,766	38.9%
Vernal	5,249,597	3,349,301	-36.2%	3,331,951	-0.5%
Ballard	288,395	203,956	-29.3%	213,752	4.8%
Total County and Cities	10,108,386	7,239,849	-28.4%	8,297,501	14.6%
Total Cities and Towns	7,453,308	4,815,652	-35.4%	5,299,469	10.0%
Wasatch County	761,662	578,656	-24.0%	638,353	N.A.
Charleston	84,705	59,798	-29.4%	44,487	10.3%
Daniel	59,987	54,703	-8.8%	61,675	-25.6%
Heber	1,607,695	1,448,187	-9.9%	1,535,618	12.7%
Independence[1]	14,605	20,126	37.8%	26,471	6.0%
Midway	465,224	423,896	-8.9%	464,452	31.5%
Wallsburg	32,318	27,750	-14.1%	28,111	9.6%
Hideout[2]	4,447	59,714	1242.9%	57,219	1.3%
Total County and Cities	3,030,644	2,672,829	-11.8%	2,856,385	-4.2%
Total Cities and Towns	2,268,981	2,094,174	-7.7%	2,218,032	6.9%

Note 1: Effective 10/01/2008, Independence incorporated as a city and imposed the Local Option Sales and Use tax.
Note 2: Effective 04/01/2009, Hideout incorporated as a city and imposed the Local Option Sales and Use tax.

Washington County	694,983	721,243	3.8%	832,558	15.4%
Apple Valley	38,473	41,252	7.2%	46,733	13.3%
Enterprise	164,502	153,690	-6.6%	158,533	3.2%
Hurricane	1,756,900	1,712,610	-2.5%	1,754,552	2.4%
Ivins	751,813	693,772	-7.7%	702,883	1.3%
La Verkin	436,129	386,274	-11.4%	379,841	-1.7%
Leeds	78,105	69,428	-11.1%	70,170	1.1%
New Harmony	21,880	22,043	0.7%	23,963	8.7%
Rockville	23,611	21,256	-10.0%	22,401	5.4%
St George	13,216,523	11,847,248	-10.4%	12,094,660	2.1%
Santa Clara	621,382	573,347	-7.7%	565,398	-1.4%
Springdale	269,067	273,402	1.6%	271,104	-0.8%
Toquerville	116,713	108,850	-6.7%	110,981	2.0%
Virgin	54,260	50,544	-6.8%	52,614	4.1%
Washington	2,801,031	2,541,665	-9.3%	2,647,281	4.2%
Hildale	197,214	172,383	-12.6%	205,476	19.2%
Total County and Cities	21,242,586	19,389,007	-8.7%	19,939,149	2.8%
Total Cities and Towns	20,547,603	18,667,764	-9.1%	19,106,591	2.4%

Local Sales Tax Distribution

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Wayne County	111,181	110,231	-0.9%	117,405	6.5%
Bicknell	48,912	43,883	-10.3%	45,279	3.2%
Hanksville	33,815	30,935	-8.5%	32,153	3.9%
Loa	101,904	92,726	-9.0%	95,018	2.5%
Lyman	21,291	18,777	-11.8%	20,332	8.3%
Torrey	40,501	39,332	-2.9%	43,176	9.8%
Total County and Cities	357,604	335,885	-6.1%	353,364	5.2%
Total Cities and Towns	246,423	225,654	-8.4%	235,958	4.6%
Weber County	1,366,638	1,848,373	35.2%	2,029,822	9.8%
Farr West	766,290	734,836	-4.1%	776,312	5.6%
Harrisville	1,305,472	1,246,929	-4.5%	1,164,380	-6.6%
Hooper	517,673	486,040	-6.1%	543,930	11.9%
Huntsville	82,267	76,033	-7.6%	77,614	2.1%
Marriott-Slaterville	390,012	402,262	3.1%	406,104	1.0%
North Ogden	1,865,603	1,710,733	-8.3%	1,733,968	1.4%
Ogden	13,058,531	11,860,756	-9.2%	12,030,403	1.4%
Plain City	442,651	424,200	-4.2%	447,041	5.4%
Pleasant View	734,137	658,917	-10.2%	715,849	8.6%
Riverdale	4,621,068	4,620,464	0.0%	4,625,571	0.1%
Roy	4,034,517	3,672,539	-9.0%	3,794,992	3.3%
South Ogden	2,656,932	2,436,603	-8.3%	2,357,926	-3.2%
Uintah	150,673	167,282	11.0%	157,644	-5.8%
Washington Terrace	795,889	730,844	-8.2%	762,695	4.4%
West Haven	1,392,276	1,300,948	-6.6%	1,325,248	1.9%
Total County and Cities	34,180,627	32,377,760	-5.3%	32,949,498	1.8%
Total Cities and Towns	32,813,989	30,529,387	-7.0%	30,919,676	1.3%
Grand Total County and Cities	433,613,952	398,424,548	-8.1%	413,521,942	3.8%
Grand Total Cities and Towns	393,589,143	357,821,733	-9.1%	367,977,201	2.8%

Public Transit Tax

Several components are included in this tax including the following: 1) 0.25 percent state sales tax for public transit approved by voters in specific localities; 2) Salt Lake, Davis, and Weber counties approval of the 0.25 percent additional public transit sales tax to fund a fixed guideway and expand the mass transit transportation system; and 3) The 2007 Legislature passed a bill that repealed the 0.25 percent public transit tax and replaced it with a rate of up to 0.30 percent. *Utah Code Ann. §59-12-501 and 502*

FY2011 Revenues/$171,841,524

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Box Elder County	221,773	0	-100.0%	0	N.A.
Brigham	787,045	911,511	15.8%	884,222	-3.0%
Perry	269,069	332,907	23.7%	315,164	-5.3%
Willard	33,735	50,499	49.7%	48,900	-3.2%
Cache County	2,820,227	2,748,607	-2.5%	2,869,655	4.4%
Hyde Park	84,850	74,342	-12.4%	71,521	-3.8%
Hyrum	117,506	106,617	-9.3%	140,849	32.1%
Lewiston	15,814	16,500	4.3%	17,623	6.8%
Logan	2,142,933	2,072,089	-3.3%	2,144,230	3.5%
Millville	17,879	14,970	-16.3%	14,436	-3.6%
North Logan	547,097	484,110	-11.5%	495,923	2.4%
Providence	102,894	94,257	-8.4%	94,384	0.1%
Richmond	28,550	26,372	-7.6%	25,950	-1.6%
River Heights	10,128	8,402	-17.0%	8,789	4.6%
Smithfield	164,779	159,611	-3.1%	144,407	-9.5%
Nibley	37,603	31,837	-15.3%	29,786	-6.4%
Davis County	16,478,926	15,357,696	-6.8%	15,705,844	2.3%
Salt Lake County	119,918,383	111,557,825	-7.0%	113,587,425	1.8%
Summit County	1,207,839	1,167,174	-3.4%	1,242,848	6.5%
Park City	1,556,292	1,623,760	4.3%	1,810,762	11.5%
Tooele County	235,458	249,138	5.8%	285,676	14.7%
Tooele	943,139	895,240	-5.1%	957,011	6.9%
Utah County	58,099	47,757	-17.8%	53,144	11.3%
Alpine	74,135	60,886	-17.9%	60,048	-1.4%
American Fork	1,513,608	1,356,969	-10.3%	1,412,752	4.1%
Eagle Mountain[2]	0	58,667	N.A.	78,433	33.7%
Lehi	994,060	957,706	-3.7%	968,898	1.2%
Lindon	811,432	729,549	-10.1%	778,625	6.7%
Mapleton	66,812	57,837	-13.4%	60,238	4.2%
Orem	4,101,497	3,724,183	-9.2%	3,843,825	3.2%
Payson	370,376	345,616	-6.7%	371,179	7.4%
Pleasant Grove	428,301	335,401	-21.7%	395,675	18.0%
Provo	2,635,653	2,277,908	-13.6%	2,398,490	5.3%
Salem	65,435	61,171	-6.5%	59,668	-2.5%
Saratoga Springs[1]	14,463	184,003	1172.2%	203,450	10.6%
Highland	125,145	122,476	-2.1%	125,128	2.2%
Spanish Fork	656,387	609,309	-7.2%	586,472	-3.7%
Springville	648,900	591,581	-8.8%	621,995	5.1%
Cedar Hills	54,178	76,394	41.0%	83,827	9.7%
Weber County	19,183,288	18,843,254	-1.8%	18,287,385	-2.9%
Total Mass Transit	179,543,686	168,424,130	-6.2%	171,284,636	1.7%

County Option Sales Tax

All counties in Utah have adopted ordinances to enforce a .25 percent optional sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

Utah Code Ann. §59-12-1102

FY2011 Revenues/$104,012,820

The amounts collected as shown in the shaded box are accrued revenues for the County Option Sales Tax. The revenues shown by the counties reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

County Option Tax Collected

(Net FY00 - FY11)

2011	$104,012,820	2005	$89,475,269
2010	$99,858,519	2004	$82,569,380
2009	$106,801,736	2003	$81,075,363
2008	$116,813,830	2002	$78,993,477
2007	$114,633,291	2001	$77,306,326
2006	$102,809,849	2000	$74,014,757

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Beaver County	220,677	215,663	-2.3%	270,977	25.6%
Box Elder County	1,680,865	1,601,510	-4.7%	1,737,236	8.5%
Cache County	3,865,699	3,637,876	-5.9%	3,786,245	4.1%
Carbon County	999,521	870,550	-12.9%	908,841	4.4%
Daggett County	71,948	73,865	2.7%	75,348	2.0%
Davis County	10,586,115	9,788,353	-7.5%	10,130,058	3.5%
Duchesne County	1,019,305	775,966	-23.9%	979,535	26.2%
Emery County	402,649	411,357	2.2%	425,239	3.4%
Garfield County	219,479	202,987	-7.5%	217,911	7.4%
Grand County	551,406	486,689	-11.7%	503,261	3.4%
Iron County	1,631,504	1,493,526	-8.5%	1,531,331	2.5%
Juab County	304,570	282,823	-7.1%	299,934	6.1%
Kane County	297,417	275,896	-7.2%	299,775	8.7%
Millard County	420,826	389,778	-7.4%	472,036	21.1%
Morgan County	260,470	245,772	-5.6%	255,156	3.8%
Piute County	72,703	74,306	2.2%	75,850	2.1%
Rich County	80,672	78,138	-3.1%	180,903	131.5%
Salt Lake County	44,733,915	41,169,644	-8.0%	42,176,606	2.4%
San Juan County	492,629	467,923	-5.0%	513,466	9.7%
Sanpete County	760,901	696,684	-8.4%	723,627	3.9%
Sevier County	828,783	726,027	-12.4%	758,543	4.5%
Summit County	2,197,260	2,087,381	-5.0%	2,212,691	6.0%
Tooele County	1,807,148	1,705,578	-5.6%	1,808,011	6.0%
Uintah County	2,535,708	1,822,731	-28.1%	2,090,060	14.7%
Utah County	17,454,949	16,617,301	-4.8%	17,231,911	3.7%
Wasatch County	771,841	698,032	-9.6%	758,649	8.7%
Washington County	5,368,029	4,936,889	-8.0%	5,075,137	2.8%
Wayne County	92,860	85,602	-7.8%	90,015	5.2%
Weber County	8,484,123	8,029,052	-5.4%	8,119,102	1.1%
Total County Option	108,213,972	99,947,899	-7.6%	103,707,452	3.8%

Municipal Highways Tax

A municipality in which the public transit tax is not levied may impose a sales and use tax of 0.30 percent of the purchase price on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality. Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Since this option tax was first approved in 1998, 25 cities and towns have imposed it.

Utah Code Ann §59-12-1001

FY2011/$10,913,121

The amounts collected as shown in the shaded box are accrued revenues for the Municipal Highways Tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

Highways Tax Collected

(Net FY99 to FY11)

2011	$10,913,121
2010	$9,861,529
2009	$11,608,893
2008	$11,956,979
2007	$11,324,318
2006	$10,344,378
2005	$8,432,989
2004	$7,151,822
2003	$6,612,983
2002	$6,270,817
2001	$5,744,043
2000	$5,521,262
1999	$2,284,742

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Price	800,549	681,235	-14.9%	746,818	9.6%
Wellington	45,541	43,350	-4.8%	48,593	12.1%
Roosevelt	592,773	465,408	-21.5%	532,390	14.4%
Green River	71,788	69,814	-2.7%	68,378	-2.1%
Moab	467,454	441,987	-5.4%	491,959	11.3%
Brian Head	40,839	45,684	11.9%	41,016	-10.2%
Nephi	144,825	139,565	-3.6%	144,194	3.3%
Blanding	82,579	74,734	-9.5%	88,447	18.3%
Monticello	0	42,867	N.A.	54,342	26.8%
Ephraim	194,345	170,486	-12.3%	173,979	2.0%
Fairview	0	2,060	N.A.	25,399	1133.0%
Gunnison	64,854	51,523	-20.6%	47,101	-8.6%
Mt. Pleasant	73,608	70,616	-4.1%	68,101	-3.6%
Richfield	576,203	503,782	-12.6%	519,728	3.2%
Salina	129,497	115,491	-10.8%	116,998	1.3%
Naples	661,827	506,629	-23.4%	969,750	91.4%
Vernal	2,098,124	1,333,813	-36.4%	1,416,732	6.2%
Heber	392,058	357,391	-8.8%	375,646	5.1%
Midway	102,051	94,119	-7.8%	103,076	9.5%
Hurricane	392,930	391,184	-0.4%	390,406	-0.2%
Ivins	83,206	78,280	-5.9%	88,161	12.6%
La Verkin	34,041	30,500	-10.4%	30,955	1.5%
St George	3,927,902	3,507,486	-10.7%	3,623,162	3.3%
Santa Clara	54,433	50,536	-7.2%	50,068	-0.9%
Washington	707,157	631,717	-10.7%	671,729	6.3%
Total Municipal Highways	11,738,584	9,900,258	-15.7%	10,887,128	10.0%

Botanical, Cultural, Recreational and Zoological Tax

The botanical, cultural and zoological tax, often referred to as ZAP and other various acronyms, may be imposed at the rate of 0.10 percent (1/10th of 1 percent) of the purchase price on transactions taxed under the state's sales and use tax law. This tax may be adopted in any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax.

Utah Code Ann. §59-12-701

ZAP Tax

(Net Collected FY00 to FY11)

2011	$26,787,519
2010	$25,850,763
2009	$27,065,125
2008	$31,520,286
2007	$31,881,204
2006	$26,242,424
2005	$19,916,601
2004	$18,448,162
2003	$16,947,739
2002	$16,916,716
2001	$16,273,984
2000	$15,606,955

FY2011 Revenues/$26,787,519

The amounts collected as shown in the shaded box are accrued revenues for the Botanical, Cultural, Recreational, and Zoological sales tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Cache County	$1,142,702	$1,100,884	-3.7%	1,148,460	4.3%
Price	$266,404	$226,521	-15.0%	248,915	9.9%
Bountiful	$387,874	$349,062	-10.0%	355,812	1.9%
Centerville	$271,324	$255,735	-5.7%	276,219	8.0%
North Salt Lake	$0	$18,670	N.A.	228,378	1123.2%
Woods Cross	$12,444	$182,412	1365.9%	191,669	5.1%
West Bountiful	$13,925	$205,644	1376.8%	187,660	-8.7%
Duchesne City	$1,185	$18,271	1441.9%	18,725	2.5%
Roosevelt	$197,180	$154,963	-21.4%	177,347	14.4%
Cedar City	$438,635	$399,197	-9.0%	394,534	-1.2%
Brian Head	$13,718	$15,170	10.6%	13,685	-9.8%
Salt Lake County	$17,462,945	$16,241,283	-7.0%	16,523,949	1.7%
Blanding	$33,032	$29,396	-11.0%	29,475	0.3%
Monticello	$0	$14,289	N.A.	18,114	26.8%
Aurora	$7,937	$5,894	-25.7%	6,268	6.4%
Redmond	$4,834	$3,176	-34.3%	5,085	60.1%
Richfield			N.A.	14,219	N.A.
Salina	$43,079	$38,517	-10.6%	39,003	1.3%
Summit County	$1,080,230	$1,052,281	-2.6%	1,126,007	7.0%
Tooele City	$315,117	$298,285	-5.3%	318,910	6.9%
Uintah County	$1,485,508	$963,818	-35.1%	1,135,249	17.8%
Orem	$1,633,592	$1,488,072	-8.9%	1,535,957	3.2%
Cedar Hills	$2,742	$30,244	1003.1%	33,227	9.9%
Weber County	$2,793,541	$2,741,633	-1.9%	2,660,453	-3.0%
Total Arts and Zoo	$27,607,948	$25,833,419	-6.4%	26,687,322	3.3%

Tourism, Recreation, Cultural And Convention Facilities Tax

The tourism, recreation, cultural, and convention facilities tax permits counties to impose any or all of the following options: 1) Restaurant - A tax of up to 1 percent on all sales of prepared foods and beverages sold by a restaurant for immediate consumption. 2) Leasing - A tax of up to 3 percent of all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle is replacing a motor vehicle that is being repaired due to a repair or insurance agreement; and 3) Room Rental - A tax of up to 0.50 of 1 percent (one-half of 1 percent) of the rent for every occupancy of a suite, room or rooms in motels, or similar public accommodations. Only Salt Lake County imposes this tax.

Utah Code Ann. §59-12-603

FY2011/$47,351,230

Tourism Tax Collected

(Net FY92 to FY11)

2011	$47,351,230	2001	$32,287,809
2010	$45,258,481	2000	$30,926,333
2009	$45,251,119	1999	$26,693,041
2008	$48,002,666	1998	$22,323,767
2007	$44,337,297	1997	$21,805,637
2006	$45,401,207	1996	$18,726,270
2005	$36,255,996	1995	$16,667,406
2004	$34,037,735	1994	$15,037,582
2003	$33,776,470	1993	$13,480,252
2002	$33,037,909	1992	$7,766,386

These amounts include revenues collected from restaurant, leasing and room rental taxes.

The amounts collected as shown in the shaded box are accrued revenues for the Tourism, Recreation, Cultural and Convention Facilities Tax. The revenues shown reflect the actual amounts distributed during the fiscal year.

Restaurant Tax

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Beaver County	$79,386	$77,244	-2.7%	80,748.22	4.5%
Box Elder County	$395,341	$371,880	-5.9%	391,412.67	5.3%
Cache County	$974,613	$952,143	-2.3%	1,008,918.78	6.0%
Carbon County	$212,994	$223,121	4.8%	217,695.23	-2.4%
Daggett County	$15,155	$20,069	32.4%	7,155.25	-64.3%
Davis County	$2,905,118	$2,829,400	-2.6%	2,962,840.03	4.7%
Duchesne County	$125,876	$124,783	-0.9%	133,522.72	7.0%
Emery County	$1,590	$28,170	1671.8%	51,348.95	82.3%
Garfield County	$168,721	$155,797	-7.7%	183,858.99	18.0%
Grand County	$338,624	$336,482	-0.6%	347,837.61	3.4%
Iron County	$466,939	$459,569	-1.6%	482,682.47	5.0%
Juab County	$84,878	$77,270	-9.0%	84,865.44	9.8%
Kane County	$123,498	$124,258	0.6%	135,882.31	9.4%
Morgan County	$39,792	$36,497	-8.3%	37,299.01	2.2%
Rich County	$30,996	$20,169	-34.9%	31,346.15	55.4%
Salt Lake County	$15,845,931	$15,162,813	-4.3%	15,888,098.91	4.8%
San Juan County			N.A.	21,240.03	N.A.
Sanpete County	$92,192	$82,670	-10.3%	100,029.21	21.0%
Sevier County	$204,192	$193,595	-5.2%	193,108.68	-0.3%
Summit County	$1,572,391	$1,630,682	3.7%	1,751,967.82	7.4%
Tooele County	$400,197	$382,459	-4.4%	424,087.13	10.9%
Uintah County	$361,358	$304,735	-15.7%	325,767.95	6.9%
Utah County	$4,447,118	$4,441,006	-0.1%	4,636,515.55	4.4%
Wasatch County	$308,975	$280,904	-9.1%	357,913.26	27.4%
Washington County	$1,730,463	$1,714,429	-0.9%	1,760,749.98	2.7%
Wayne County	$46,251	$45,396	-1.8%	39,655.29	-12.6%
Weber County	$2,365,652	$2,323,563	-1.8%	2,421,530.73	4.2%
Total Restaurant	$33,338,239	$32,399,103	-2.8%	34,078,078.37	5.2%

Motor Vehicle Leasing Tax

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Davis County	365,169	366,683	0.4%	389,693.65	6.3%
Duchesne County	0	150	N.A.	89.74	-40.4%
Grand County	32,173	20,187	-37.3%	23,011.12	14.0%
Morgan County	6,825	7,273	6.6%	8,006.63	10.1%
Salt Lake County	8,843,900	9,431,353	6.6%	9,919,125.00	5.2%
Sevier County	16,316	17,043	4.5%	18,005.80	5.6%
Uintah County	2,142	989	-53.8%	1,417.54	43.3%
Utah County	585,905	623,023	6.3%	674,538.28	8.3%
Washington County	261,208	259,843	-0.5%	296,353.00	14.1%
Weber County	264,581	269,681	1.9%	294,920.36	9.4%
Total Leasing	10,378,218	10,996,225	6.0%	11,625,161.12	5.7%

Room Rental Tax

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Salt Lake County	1,660,180.53	1,444,752.41	-13.0%	1,553,424.15	7.5%
Total Tourism Transient	1,660,180.53	1,444,752.41	-13.0%	1,553,424.15	7.5%
Salt Lake County	439.77	1,744.15	296.6%	$ 1,744.15	0.0%

Motor Vehicle Rental Tax

The Motor Vehicle Rental Tax is a statewide 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rental as a personal household goods moving van. It does not apply to rentals of vehicles registered by gross vehicle weight in excess of 12,000 pounds. Utah Code Ann. §59-12-1201

FY2011 Revenues/$4,387,174

The amounts collected as shown in the shaded box are accrued revenues for the statewide Motor Vehicle Rental Tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

Statewide Motor Vehicle Rental Tax Collected

(Net FY98 - FY10)

2011	$4,387,174	2004	$2,852,060
2010	$4,148,663	2003	$3,149,264
2009	$3,741,538	2002	$3,510,375
2008	$4,933,041	2001	$3,743,275
2007	$4,030,263	2000	$3,562,155
2006	$4,030,263	1999	$3,165,196
2005	$3,320,001	1998	$2, 892,573

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
State-Wide MV Rental	$3,833,771	$4,065,040	6.0%	$4,321,390	6.3%
Total MV Rental	$3,833,771	$4,065,040	6.0%	$4,321,390	6.3%

County Transient Room Tax

The transient room tax is applied to the rental charge for any suite, room or rooms in a motel, motor court, inn, campground, or similar public accommodation for fewer than 30 consecutive days. The 3 percent tax is in addition to the applicable sales tax.

2011 Revenues/$26,893,159

The amounts collected as shown in the shaded box are accrued revenues for the County Transient Room Tax. The revenues shown by county reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences.

County Transient Room Tax Collected

(Net FY89 to FY11)

2011 . . . . $26,893,159	2003 . . . . . $17,489,451	1995 . . . . . $11,784,423
2010. . . . $24,007,496	2002 . . . . . $18,486,394	1994 . . . . . $10,826,711
2009 . . . . . $24,445,300	2001 . . . . . $17,489,451	1993 . . . . . $10,051,735
2008 . . . . . $28,652,137	2000 . . . . . $16,342,724	1992 . . . . . $8,169,169
2007 . . . . . $20,294,926	1999 . . . . . $15,429,323	1991 . . . . . $8,266,512
2006 . . . . . $18,105,021	1998 . . . . . $15,036,402	1990 . . . . . $6,852,411
2005 . . . . . $17,521,252	1997 . . . . . $14,948,604	1989 . . . . . $6,699,420
2004 . . . . . $18,486,394	1996 . . . . . $13,364,431	

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Beaver County	187,471	182,069	-2.9%	190,614	4.7%
Box Elder County	216,138	207,492	-4.0%	221,033	6.5%
Cache County	306,312	334,843	9.3%	348,275	4.0%
Carbon County	231,563	183,548	-20.7%	261,844	42.7%
Daggett County	73,068	64,852	-11.2%	78,075	20.4%
Davis County[1]	2,212	2,225	0.6%	3,005	35.0%
Duchesne County[1]	48	569	1083.3%	439	-22.9%
Emery County[1]	1	1	0.0%	1	0.0%
Garfield County[1]	1,611	6,062	276.3%	6,062	0.0%
Grand County[1]	6,828	624	-90.9%	3,257	422.2%
Iron County	764,179	778,653	1.9%	815,064	4.7%
Juab County	71,867	56,763	-21.0%	66,079	16.4%
Kane County	693,857	782,738	12.8%	1,089,753	39.2%
Millard County	94,322	98,861	4.8%	115,355	16.7%
Morgan County	4,052	5,213	28.7%	6,886	32.1%
Piute County	18,284	15,168	-17.0%	15,684	3.4%
Rich County	8,304	25,678	209.2%	11,085	-56.8%
Salt Lake County	11,997,528	10,434,703	-13.0%	11,223,549	7.6%
San Juan County	492,543	445,864	-9.5%	471,024	5.6%
Sanpete County	76,202	70,626	-7.3%	76,653	8.5%
Sevier County	252,413	246,465	-2.4%	294,830	19.6%
Summit County	3,805,473	3,942,945	3.6%	4,816,708	22.2%
Tooele County	233,952	255,801	9.3%	268,009	4.8%
Uintah County	780,086	478,202	-38.7%	547,315	14.5%
Utah County[1]	8,292	15,928	92.1%	20,355	27.8%
Wasatch County	554,285	677,144	22.2%	1,025,601	51.5%
Washington County	3,068,514	3,112,004	1.4%	3,380,624	8.6%
Wayne County	189,749	197,354	4.0%	213,849	8.4%
Weber County	980,990	1,001,545	2.1%	1,040,426	3.9%
Total County Transient	25,120,143	23,623,941	-6.0%	26,611,456	12.6%

Municipality Transient Room Tax

A city or town may impose a municipality transient room tax of up to 1 percent of the rents charged for any suite, room or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 days. An additional transient room tax of 0.5 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

Utah Code Ann. §59-12-352 and 353

FY2011 Revenues/$2,235,428

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Milford	4,838	4,420	-8.6%	4,093	-7.4%
Brigham	14,897	14,764	-0.9%	14,574	-1.3%
Perry	768	7,639	894.2%	8,345	9.2%
Logan	114	194	69.9%	2,874	1382.1%
North Logan	17,777	24,998	40.6%	26,791	7.2%
Price	71,701	56,942	-20.6%	65,998	15.9%
Clearfield		7,736	N.A.	5,918	-23.5%
Farmington		5,612	N.A.	3,428	-38.9%
Layton	151,292	152,616	0.9%	141,940	-7.0%
Sunset		780	N.A.	1,911	145.0%
Roosevelt	16,358	10,357	-36.7%	10,845	4.7%
Green River	64,441	64,641	0.3%	67,749	4.8%
Moab	517,398	559,522	8.1%	609,927	9.0%
Kanab			N.A.	28,693	N.A.
Delta	12,978	10,876	-16.2%	16,413	50.9%
Fillmore			N.A.	4,500	N.A.
Cottonwood Heights	31,032	28,325	-8.7%	25,749	-9.1%
Holladay	51,792	33,884	-34.6%	36,135	6.6%
South Salt Lake	33,800	25,229	-25.4%	25,673	1.8%
West Jordan	20,032	22,515	12.4%	23,510	4.4%
West Valley City		5,714	N.A.	1,174	-79.5%
Blanding	21,628	21,115	-2.4%	21,773	3.1%
Monticello	17,752	17,141	-3.4%	16,560	-3.4%
Richfield	1,755	311	-82.3%	371	19.3%
Salina	1,073	2,507	133.6%	2,507	0.0%
Tooele	36,395	42,623	17.1%	44,257	3.8%
Vernal	0	1	N.A.	207	26460.3%
Lindon	265	171	-35.4%	1,320	671.3%
Orem	70,167	65,583	-6.5%	82,797	26.2%
Springville	29,937	23,721	-20.8%	24,841	4.7%
Heber	22,165	19,245	-13.2%	23,308	21.1%
Midway	75,910	49,715	-34.5%	60,730	22.2%
Hurricane	6,909	12,582	82.1%	14,754	17.3%
Ivins	602		-100.0%		N.A.
La Verkin	112		-100.0%		N.A.
St George	364,820	362,455	-0.6%	402,843	11.1%
Santa Clara	1,219	1,177	-3.5%	1,160	-1.4%
Springdale	178,791	184,477	3.2%	190,328	3.2%
Virgin	5,746	6,390	11.2%	6,590	3.1%
Hanksville	3,326	4,106	23.5%	4,342	5.7%
Marriott-Slaterville	23,270	22,749	-2.2%	24,610	8.2%
Ogden	104,050	109,745	5.5%	107,960	-1.6%
Riverdale	10,165	7,697	-24.3%	9,056	17.7%
West Haven		4,545	N.A.	53,068	1067.7%
Total Municipal Transient	1,985,273	1,994,816	0.5%	2,219,622	11.3%

Resort Communities Tax

A municipality may levy the resort communities tax if the transient rooms capacity of the municipality is greater than or equal to 66 percent of its Census population.

Qualifying municipalities may impose a tax levy of up to 1.1 percent of the purchase price on a transaction in the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposes a license fee or tax based on gross receipts under Section 10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.50 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Commission collects and distributes the tax for local governmental units.

Utah Code Ann. §59-12-401

Resort Communities Tax Collected

(Net FY87 to FY11)

2011	$12,691,911		
2010	$11,826,984	1998	$4,585,539
2009	$11,675,733	1997	$3,975,439
2008	$12,926,792	1996	$3,399,742
2007	$11,716,452	1995	$3,183,933
2006	$10,609,677	1994	$2,506,247
2005	$9,707,339	1993	$2,586,230
2004	$7,882,031	1992	$2,183,536
2003	$7,684,387	1991	$2,448,835
2002	$7,324,859	1990	$1,659,993
2001	$7,328,211	1989	$1,243,240
2000	$6,764,468	1988	$1,556,413
1999	$6,432,922	1987	$1,366,658

The amounts collected as shown in the shaded box are accrued revenues for the Resort Communities Tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences

FY2011 Revenues/$12,691,911

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Green River	358,723	349,048	-2.7%	341,811	-2.1%
Boulder	33,144	43,028	29.8%	32,893	-23.6%
Bryce Canyon	301,184	300,964	-0.1%	328,997	9.3%
Panguitch	182,850	150,281	-17.8%	163,542	8.8%
Tropic	70,348	48,026	-31.7%	52,012	8.3%
Moab	2,384,708	2,256,156	-5.4%	2,485,082	10.1%
Brian Head	203,187	228,887	12.6%	205,591	-10.2%
Kanab	543,217	509,857	-6.1%	551,782	8.2%
Orderville	72,152	63,942	-11.4%	67,018	4.8%
Garden City	130,224	128,630	-1.2%	121,819	-5.3%
Alta	682,200	577,110	-15.4%	598,229	3.7%
Monticello	25,535	283	-98.9%	219	-22.7%
Park City	5,698,953	5,943,978	4.3%	6,629,282	11.5%
Independence	21,835	27,437	25.7%	27,997	2.0%
Midway	376,831	343,881	-8.7%	376,122	9.4%
Park City East	0	0	N.A.	0	N.A.
Springdale	646,963	678,743	4.9%	681,354	0.4%
Total Resort	11,732,055	11,650,251	-0.7%	12,663,752	8.7%

Rural Hospital Tax

A county of the fourth, fifth or sixth class (or city within those classes of counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Facilities located in fourth (population 11,000 to 31,000), fifth (population 4,000 to 11,000) or sixth class (population less than 4,000) that are not in Standard Metropolitan Areas are eligible to impose the tax. Daggett, Garfield, Kane, and Uintah counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-802

FY2011 Revenues/$2,404,742

Rural Hospital Tax Collected

(Net FY93 to FY11)

2011	$2,404,742	2001	$4,084,883
2010	$5,670,159	2000	$1,503,135
2009	$8,350,545	1999	$1,220,444
2008	$8,758,427	1998	$1,159,936
2007	$7,874,753	1997	$1,121,861
2006	$6,443,531	1996	$988,227
2005	$5,060,736	1995	$742,985
2004	$4,172,178	1994	$501,684
2003	$3,848,322	1993	$184,881
2002	$3,950,749		

The amounts collected as shown in the shaded box are accrued revenues for the Resort Communities Tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing differences

Community	FY 2009	FY 2010	FY2009 to FY2010 % Change	FY 2011	FY2010 to FY2011 % Change
Beaver City	341,654	330,573	-0.03	372,896	12.8%
Daggett County	153,469	129,109	-0.16	138,766	7.5%
Garfield County	956,710	878,820	-0.08	953,755	8.5%
Kane County	1,198,135	1,127,231	-0.06	1,262,553	12.0%
Uintah County[1]	5,941,466	3,485,905	-0.41	16,051	-99.5%
Total Hospital	8,591,435	5,951,639	-0.31	2,744,023	-53.9%

Note 1: Effective 04/01/2010, Uintah County repealed the Rural Hospital tax.

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are exemptions by legal category and estimated sales tax exemption amounts for fiscal year 2011. *See Utah Code Ann. §59-12-104*

ECONOMIC DEVELOPMENT

	Amount (Methodology)
1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities	$91,145,250 *(2)*
2. Airline food	$90,720 *(5)*
3. Airline parts and equipment sold by an aircraft Manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	$336,000 *(5)*
4. Aerospace tools	$612,000 *(5)*
5. Motion picture rentals & radio radio broadcast tapes	$43,000 *(5)*
6. Machinery and equipment purchases used by non-live motion picture and television programs music videos, commercials or documentaries	$224,000 *(5)*
7. Intrastate movement of freight by common carrier or people by taxicabs	$3,890,000 *(5)*
8. Farm machinery and irrigation equipment	$6,299,000 *(2)*
9. Commercial sprays & insecticides	$904,000 *(5)*
10. Sales of hay	$2,010,000 *(5)*
11. Sales of aircraft manufactured in the state if title passes in Utah.	*n/a**
12. Electricity sales to ski resorts for all lifts	$113,000 *(2)*
13. Ski resort equipment	$550,000 *(2)*
14. Steel mill nondurable equipment	$523,000 *(5)*
15. Semiconductor materials including TPP used in R&D.	<$5,000,000 *(2)*
16. Renewable energy production facilities	*n/a*
17. Waste energy production facilities	*n/a*
18. Biomass energy production facilities	*n/a*
19. Media machinery and equipment	*n/a*
20. Purchases of tangible personal property use in Coal-to-liquids, oil shale, and tar sands technology R&D (July 1 2006 to June 30, 2016)	$235,000 *(6)*
21. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year.	$6,600,000 *(5)*
22. In-flight sales of tangible personal property or product transferred electronically.	<$7,000 *(5)*

ECONOMIC EFFICIENCY

1. Motor & special fuels	$71,521,000 *(1)*
2. Aviation fuel	$26,100,000 *(1)*
3. Vending machine sales < $1 of food or beverages	$1,777,000 *(5)*
4. Coin-operated Laundromats (unassisted transactions only)	$619,000 *(5)*
5. Coin-operated car washing (unassisted transactions only)	$683,000 *(5)*
6. Nonresident vehicles	$758,000 *(5)*
7. Nonresident boats	$4,250 *(5)*
8. Occasional sales	$2,303,000 *(5)*
9. Tangible personal property trades	*n/a*
10. Exclusive sales of locally grown farm produce	$1,120,000 *(5)*
11. Containers, labels, casings	$569,000 *(3)*
12. Property stored in the state for resale	*n/a*
13. Property brought in by a nonresident for use	$305,000 *(3)*
14. Property purchased for resale or as an ingredient or component part of manufactured products	$18,780,000 *(5)*

Sales Tax Exemptions

	Amount (Methodology)
15. Property upon which sales tax was paid to another state	*n/a*
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	$10,030,000 *(5)*
17. Personal property shipped out of state and incorporated into real property	$4,000 *(5)*
18. Coin-operated amusement devices	$750,000 *(5)*
19. 45% of new and 100% of used manufactured homes	$350,000 *(4)*
20. Intrastate transportation to an employer's employee	$4,000 *(5)*
21. Sales of natural gas, electricity, coal, fuel oil for industrial use	$18,561,000 *(3)*
22. Tangible personal property shipped out of state that becomes part of real property in another state	*n/a*
23. Pawnbroker re-purchases or redemptions	*n/a*
24. Sales of property used in conducting business, if that property was purchases outside of the state, first used outside the state and brought into state.	*n/a*
25. Sales of tangible personal property for maintenance, repair or overhaul of aircraft not registered in Utah	$247,000 *(5)*

GOVERNMENTAL

1. State government purchases	$1,004,249 *(1)*
2. Local government purchases	$1,370,000 *(1)*
3. Fares charged to persons transported by public transit	$1,100,500 *(1)*
4. Admissions to college athletic events	$950,000 *(5)*
5. Sales by state and local photocopies or copies of records	*n/a*
6. Sales by the Heber Creeper Railroad	$3,000 *(5)*
7. Sales of construction material for SL International Airport.	*n/a*
8. Sales to a public transit district.	*n/a*

SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER

	Amount (Methodology)
1. Food stamps	$6,428,810 *(1)*
2. WIC program food purchases	$532,445 *(1)*
3. Meals served by schools, churches	$546,140 *(5)*
4. Meals served by nursing homes and hospitals	$585,510 *(5)*
4. Pollution control	$216,000 *(2)*
5. Prescription drugs	$45,533,000 *(4)*
6. Oxygen and stoma supplies	$94,110 *(5)*
7. Religious or charitable sales > $1,000	$4,083,650 (3)
and purchases < $1,000	$2,007,000 (3)
8. Newspaper sales or subscriptions	$794,000 *(3)*
9. Leases to authorized carriers	$906,000 *(3)*
10. School and fund-raising sale	$21,000 *(5)*
11. Home medical equipment and prosthetic devices prescribed or purchased by a medical facility	$537,000 *(5)*
12. Hearing aids	$580,000 *(5)*
13. Sales by area aging services	$720 *(5)*
14. Wind, geothermal, solar energy sales	n/a
15. Water in a pipe, conduit, ditch or reservoir	n/a
16. Currency or coinage which is legal tender in the U.S.	n/a
17. Gold, silver, platinum ingots, bars medallions	n/a
18. Prescribed prosthetic devices	$2,312,000 *(5)*
19 Manufacturers' rebates for new vehicles	$641,000 *(4)*
20. Direct mail electronic databases	$321,000 *(5)*

METHODOLOGY

(1) - Based on net collections data with applied tax rates or prices

(2) - Adjusted by an average of annual percent change in refunds and taxable sales.

(3) - Based on average marginal tax rates applied to aggregate statewide data

(4) - Based on national expenditure data shared down to Utah

(5) - Original fiscal note estimates adjusted by growth in sector.

(6) - Expert estimate.

** n/a indicates data not available*

Taxable Purchases by Major Industry

Classification (Standard Industrial Code)	Taxable Sales CY 2007	Taxable Sales CY 2008	Taxable Sales CY 2009	Taxable Sales CY 2010	% Change '09 to '10
General					
Agricultural, Forestry, Fishing (111-973)	$73,621,222	$69,067,583	$63,464,031	$66,347,758	4.54%
Mining (1011-1499)	$477,342,371	$913,227,171	$606,167,450	$792,189,920	30.69%
Construction (1521-1799)	$792,083,642	$651,068,555	$574,524,460	$675,010,918	17.49%
Manufacturing (2011-3999)	$2,678,206,721	$2,452,250,884	$2,023,844,391	$1,990,946,667	-1.63%
Transportation (4011-4789)	$205,762,924	$165,863,655	$114,823,958	$183,835,180	60.10%
Communications (4812-4899)	$1,755,125,847	$1,731,442,000	$1,830,488,503	$1,801,956,476	-1.56%
Electric and Gas (4911-4971)	$1,835,893,216	$1,875,014,917	$2,107,656,317	$2,330,655,927	10.58%
Wholesale					
Durable Goods (5012-5099)	$4,423,851,405	$3,865,526,299	$3,023,765,811	$3,090,221,375	2.20%
Non-Durable Goods (5111-5199)	$894,573,856	$904,536,998	$726,059,671	$735,986,175	1.37%
Retail					
Building and Garden (5211-5271)	$2,568,374,295	$2,341,686,801	$2,027,789,628	$1,835,116,667	-9.50%
General Merchandise (5311-5399)	$5,203,246,937	$6,103,690,127	$6,437,510,387	$6,191,685,194	-3.82%
Food Stores (5411-5499)	$3,710,714,344	$3,951,412,060	$3,977,136,511	$3,835,409,966	-3.56%
Motor Vehicles (5511-5599)	$5,307,103,401	$4,654,625,542	$4,050,331,277	$4,218,292,396	4.15%
Apparel and Accessory (5611-5699)	$1,281,354,667	$1,391,999,586	$1,374,823,763	$1,370,112,190	-0.34%
Furniture (5712-5736)	$2,046,444,772	$1,700,318,619	$1,454,717,268	$1,188,879,150	-18.27%
Eating and Drinking (5812-5826)	$3,017,691,835	$3,065,310,786	$3,137,382,768	$3,248,644,710	3.55%
Miscellaneous (5912-5999)	$3,368,975,248	$3,279,558,577	$3,140,571,061	$3,173,233,425	1.04%
Finance					
Finance, Insurance, Real Estate (6011-6799)	$429,445,936	$408,387,674	$344,745,149	$311,716,468	-9.58%
Services					
Hotel and Lodging (7011-7041)	$819,803,181	$1,041,179,915	$982,073,147	$1,095,687,074	11.57%
Personal (7211-7299)	$252,034,793	$270,591,248	$251,902,019	$273,932,986	8.75%
Business (7311-7389)	$1,545,988,503	$1,739,869,653	$1,497,480,124	$1,531,560,174	2.28%
Auto and Repair (7513-7699)	$1,654,167,251	$1,992,977,964	$1,842,994,002	$1,520,653,523	-17.49%
Amusement and Recreation (7812-7999)	$961,677,930	$895,522,445	$906,402,887	922,863,020	1.82%
Health (8011-8099)	$156,647,672	$80,166,390	$120,641,997	131,190,445	8.74%
Education (8111-8999)	$298,962,149	$393,301,221	$391,742,361	425,764,270	8.68%
Other					
Public Administration (9111-9721)	$116,613,459	$242,975,333	$263,901,303	291,988,183	10.64%
Private Motor Vehicle Sales	$834,588,550	$839,989,864	$721,984,026	747,270,726	3.50%
Occasional Retail Sales	$89,813,027	$44,685,008	$55,221,733	46,627,128	-15.56%
Non-Disclosable\Non-Classifiable	$34,589,279	$41,331,002	$48,313,307	47,320,743	-2.05%
Prior-Period Payments and Refunds	$855,335,240	$252,962,440	$310,935,542	217,146,490	-30.60%
TOTAL	**$47,690,033,673**	**$47,360,540,317**	**$44,409,394,852**	**$44,292,245,324**	**-0.26%**

Taxable Purchases by County

County	Taxable Sales CY 2007	Taxable Sales CY 2008	Taxable Sales CY 2009	Taxable Sales CY 2010	09-'10 % Change
Beaver	$590,460,353	$86,755,412	$80,337,638	$102,788,814	27.95%
Box Elder	$1,375,409,973	$580,801,213	$577,330,490	$668,972,158	15.87%
Cache	$28,891,143	$1,520,822,641	$1,479,979,155	$1,387,088,037	-6.28%
Carbon	$4,053,067,525	$518,741,940	$458,581,019	$472,475,356	3.03%
Daggett	$66,528,024	$17,219,119	$14,991,740	$16,096,141	7.37%
Davis	$21,634,261,887	$4,002,947,044	$3,943,161,877	$3,795,835,460	-3.74%
Duchesne	$548,127,447	$579,376,351	$428,099,496	$480,313,770	12.20%
Emery	$3,478,066,932	$159,333,932	$173,845,076	$203,189,935	16.88%
Garfield	$1,350,094,630	$102,870,578	$99,491,045	$105,995,445	6.54%
Grand	$6,847,707,783	$299,878,479	$264,614,523	$270,824,700	2.35%
Iron	$318,425,424	$668,868,914	$608,695,724	$585,418,606	-3.82%
Juab	$98,407,073	$88,702,106	$83,800,817	$89,225,006	6.47%
Kane	$119,796,143	$137,714,696	$128,750,246	$152,699,967	18.60%
Millard	$9,151,058	$148,918,860	$148,066,113	$182,441,007	23.22%
Morgan	$220,369,051	$75,788,571	$72,503,848	$68,196,815	-5.94%
Piute	$371,677,903	$8,098,293	$7,771,256	$7,638,688	-1.71%
Rich	$33,410,919	$30,315,212	$28,531,726	$44,330,928	55.37%
Salt Lake	$84,039,641	$20,457,524,980	$19,417,268,473	$19,955,434,355	2.77%
San Juan	$95,277,105	$183,384,103	$155,625,655	$192,693,087	23.82%
Sanpete	$693,355,966	$214,270,385	$199,839,222	$191,882,282	-3.98%
Sevier	$131,039,074	$371,163,313	$335,127,264	$317,547,635	-5.25%
Summit	$2,615,119,595	$1,341,949,006	$1,234,669,225	$1,288,801,268	4.38%
Tooele	$11,812,286	$594,666,167	$594,789,482	$610,026,633	2.56%
Uintah	$411,655,672	$1,818,107,051	$1,179,372,827	$1,218,111,213	3.28%
Utah	$1,393,281,082	$7,155,220,016	$6,769,759,092	$6,100,037,067	-9.89%
Wasatch	$487,708,610	$309,567,414	$262,898,824	$284,620,777	8.26%
Washington	$167,171,754	$2,580,919,674	$2,344,663,894	$2,128,048,377	-9.24%
Wayne	$255,263,040	$35,006,375	$31,493,885	$33,761,436	7.20%
Weber	$193,331,566	$3,316,877,672	$3,419,440,452	$3,264,949,804	-4.52%
Out Of State Use Tax	$7,125,014	($45,269,200)	($134,105,232)	$72,800,556	154.29%
GRAND TOTAL	**$47,690,033,673**	**$47,360,540,317**	**$44,409,394,852**	**$44,292,245,323**	**-0.26%**

Taxable Purchases by Select Cities

CITY	CY2007	CY2008	CY2009	CY2010	% Change
American Fork	$692,927,525	$810,952,976	$760,521,019	$623,768,045	-17.98%
Beaver City	$40,675,139	$41,214,825	$43,263,415	$43,982,357	1.66%
Blanding	$31,891,735	$40,267,272	$37,159,066	$37,235,371	0.21%
Bountiful	$450,150,154	$503,508,360	$445,058,887	$432,459,100	-2.83%
Brigham	$211,426,939	$231,354,617	$203,995,105	$194,579,183	-4.62%
Cedar City	$577,463,584	$588,555,233	$531,299,864	$480,012,994	-9.65%
Centerville	$318,900,746	$399,858,657	$404,796,398	$337,444,234	-16.64%
Clearfield	$204,573,886	$213,849,077	$187,272,762	$201,987,250	7.86%
Cottonwood Heights		$412,352,264	$403,563,810	$418,247,525	3.64%
Delta	$58,194,076	$58,400,968	$53,085,250	$79,805,671	50.33%
Draper	$729,981,621	$730,901,564	$698,478,070	$741,577,287	6.17%
Farmington	$112,479,729	$128,346,544	$111,514,820	$119,829,938	7.46%
Heber	$172,468,248	$177,662,963	$159,640,198	$156,102,880	-2.22%
Holladay	$231,871,623	$223,482,214	$197,740,550	$185,341,155	-6.27%
Hurricane	$144,943,927	$160,635,896	$164,900,132	$161,459,491	-2.09%
Kanab	$64,240,938	$70,293,076	$64,450,721	$67,924,496	5.39%
Kaysville	$205,174,091	$212,343,727	$180,652,219	$181,511,362	0.48%
Layton	$1,253,537,271	$1,228,519,511	$1,134,099,837	$1,157,397,695	2.05%
Lehi	$460,120,851	$656,099,690	$664,406,256	$496,897,229	-25.21%
Lindon	$435,680,986	$422,009,922	$364,286,579	$345,484,804	-5.16%
Logan	$782,353,268	$969,017,852	$940,704,353	$832,802,212	-11.47%
Midvale	$621,403,734	$589,318,562	$514,541,746	$537,673,224	4.50%
Moab	$156,227,222	$185,544,658	$181,656,529	$195,201,354	7.46%
Monticello	$21,512,822	$23,977,262	$20,571,131	$22,755,353	10.62%
Morgan City	$1,817,458,156	$34,806,614	$32,077,491	$36,889,151	15.00%
Murray	$238,464,099	$1,724,632,598	$1,525,703,290	$1,549,445,421	1.56%
Nephi	$61,077,471	$59,033,245	$56,667,372	$55,764,096	-1.59%
North Salt Lake	$301,394,194	$279,431,221	$223,566,496	$241,918,430	8.21%
Ogden	$1,363,419,974	$1,272,480,446	$1,152,083,012	$1,263,334,990	9.66%
Orem	$2,047,292,507	$2,317,042,024	$2,156,865,970	$1,822,866,402	-15.49%
Park City	$608,793,673	$658,470,090	$607,865,716	$605,977,311	-0.31%
Payson	$189,612,899	$204,573,562	$198,598,157	$197,146,143	-0.73%
Pleasant Grove	$208,098,731	$226,541,395	$192,650,566	$192,192,896	-0.24%
Price	$274,811,131	$332,527,177	$293,710,573	$291,719,341	-0.68%
Provo	$1,260,856,225	$1,458,215,710	$1,301,603,823	$1,112,175,112	-14.55%
Richfield	$227,361,085	$251,717,561	$233,783,946	$206,877,703	-11.51%
Riverdale	$702,104,421	$673,158,303	$762,161,636	$633,011,889	-16.95%
Riverton	$203,176,929	$269,840,447	$288,354,315	$315,715,265	9.49%
Roosevelt	$168,427,409	$223,757,826	$195,765,790	$198,746,818	1.52%
Roy	$217,669,120	$232,751,916	$221,475,498	$232,735,268	5.08%
Salt Lake City	$5,507,127,808	$5,496,645,567	$5,082,135,837	$6,009,117,345	18.24%
Sandy	$2,005,539,006	$1,948,528,002	$1,835,640,894	$1,894,881,531	3.23%
South Jordan	$555,815,482	$633,083,646	$733,143,601	$789,903,492	7.74%
South Ogden	$233,932,551	$266,375,192	$265,023,853	$244,435,176	-7.77%
South Salt Lake	$1,665,456,027	$1,468,698,523	$1,227,655,523	$1,148,001,315	-6.49%
Spanish Fork	$315,690,083	$338,001,676	$309,526,490	$301,503,293	-2.59%
Springdale	$40,053,564	$43,901,587	$44,301,594	$47,466,498	7.14%
Springville	$321,221,650	$341,403,091	$309,846,272	$308,810,334	-0.33%
St George	$1,823,840,947	$1,870,598,567	$1,648,776,164	$1,428,532,347	-13.36%
Taylorsville	$557,021,982	$579,226,832	$517,502,058	$509,979,126	-1.45%
Tooele City	$361,396,165	$421,723,248	$412,064,671	$391,543,464	-4.98%
Tremonton	$105,327,705	$115,844,423	$104,924,086	$115,281,952	9.87%
Vernal	$614,541,351	$939,857,544	$597,865,538	$541,435,665	-9.44%
West Bountiful	$184,122,256	$238,100,944	$338,415,232	$246,208,955	-27.25%
West Jordan	$1,303,848,850	$1,322,303,608	$1,202,179,046	$1,214,383,937	1.02%
West Valley City	$2,073,856,918	$1,971,346,044	$1,715,097,155	$1,796,556,952	4.75%
Woods Cross	$259,282,511	$183,598,548	$207,947,743	$201,469,027	-3.12%

Property Tax

Property taxes are levied at the local level based on valuations set by county assessors and - in the case of certain properties - by the State Tax Commission. Counties collect the taxes and distribute them to the individual taxing entities.

The Tax Commission values centrally assessed property, which includes mines, railroads and utilities that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

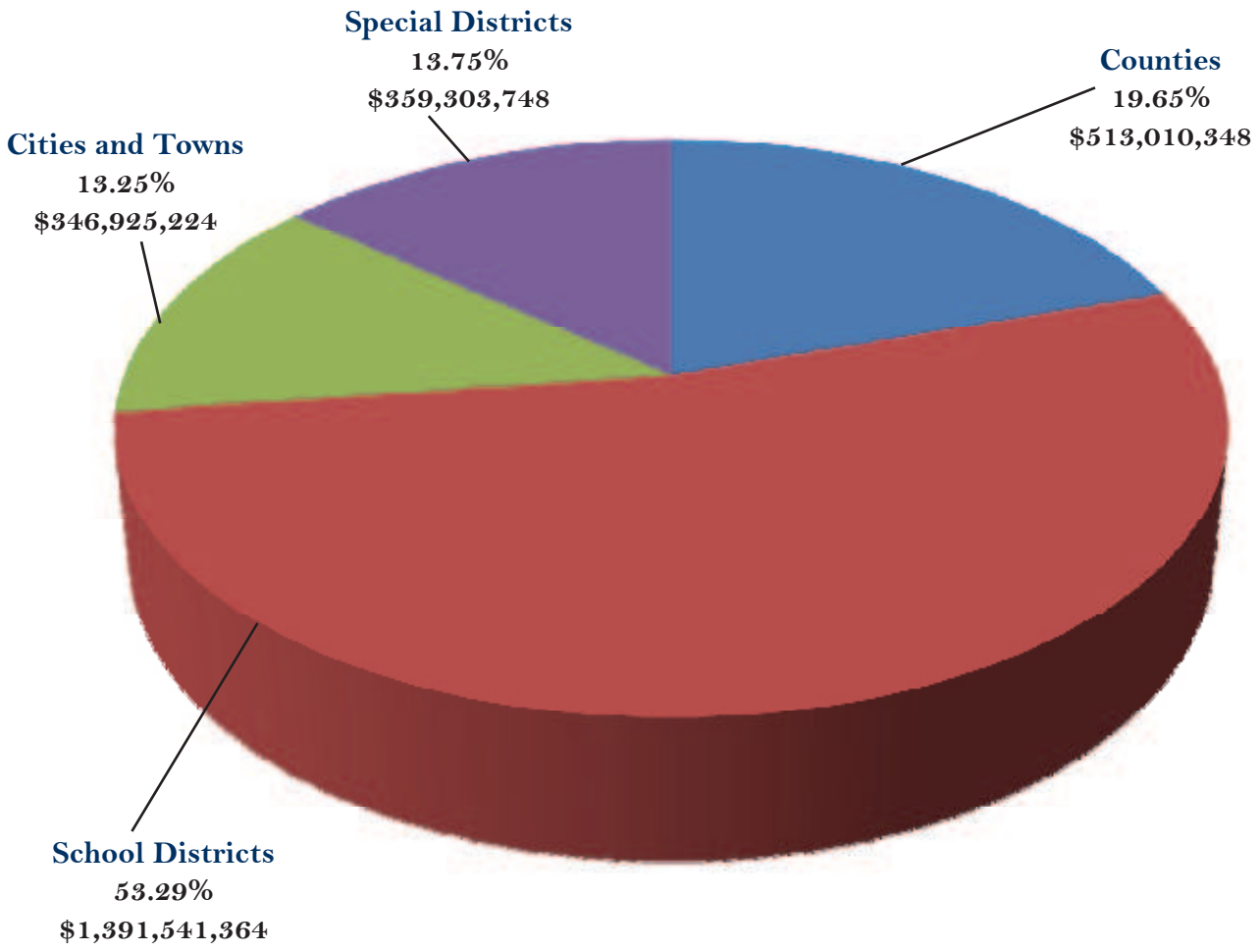
Real and Personal Property Taxes

Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor vehicles.

Motor Vehicle Fees

Utah motor vehicles - including most boats, recreation vehicles and trailers - are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are assessed using a fee schedule based on the age of the vehicle. Boats, trailers and recreational vehicles are subject to fees based on age, length and other factors.

Distribution of 2010 Property Taxes Charged



Property Tax Values and Rates

With the exception of some state assessed properties, county assessors value all taxable real property and personal property. These classifications are referred to as locally assessed property.

The Property Tax Division of the State Tax Commission values centrally assessed property which includes utilities, mines and railroads.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its status as of January 1 of each year. Fair market value, less any exemptions, equals taxable value. Taxable value is the value against which the tax rate is applied to compute taxes charged. Agricultural land is taxed at its value for agricultural purposes.

By state law, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence. These include homes, condominiums, apartments, rental properties and up to one acre of land. The taxable value of all other properties, except agricultural land, is 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes. The fees for most vehicles are based on the age of that vehicle.

Tax rates are expressed as a percentage of taxable value. Tax rates are set by local government entities under a statutory process known as "Truth in Taxation." This process requires public notice and a hearing in the event a taxing entity plans to increase its budgeted revenues above the budget from the previous year, exclusive of tax revenue from new growth.

The table below summarizes taxes charged and average tax rates by class of property.

Additional detailed information is available at www.propertytax.utahgov.

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates Actual	Tax Rates Effective
Primary Residential	$92,165,056,015	$167,572,829,118	$1,196,618,214	1.30%	0.71%
Commercial	42,111,973,936	42,111,973,936	557,268,452	1.32%	1.32%
Other Real	26,774,244,279	26,774,244,279	285,226,587	1.07%	1.07%
Personal	11,836,193,448	11,836,193,448	141,892,589	1.18%	1.18%
Motor Vehicles	11,349,810,426	11,349,810,426	145,236,099	1.28%	1.28%
Natural Resources	10,141,168,789	10,141,168,789	118,876,433	1.17%	1.17%
Utilities	10,905,488,943	10,905,488,943	138,905,853	1.27%	1.27%
Statewide	**$205,283,9935,836**	**$280,846,330,144**	**$2,584,024,228**	**1.23%**	**0.92%**

Miscellaneous Statistics

Category	2008	2009	2010
Number of locally assessed taxable real property parcels	1,157,023	1,164,561	1,196,048
Taxable value of locally assessed real property parcels	$180,563,474,032	$169,225,992,583	$161,051,274,230
Average home sale price (Metropolitan area)[1]	$254,663	$221,449	$210,955
Average home sale price (Non-metropolitan area)[2]	$220,087	$204,133	$204,133
Per capita income[3]	$27,224	$27,503	$29,296
Five-year statewide average collection rate [4]	91.94%	91.15%	91.15%

[1] Metropolitan counties include Weber, Davis, Salt Lake, Utah, and Washington
[2] Non-metropolitan counties include all others except Weber, Davis, Salt Lake, Utah, and Washington
[3] Average per capita personal income forecast by Utah Department of Workforce Services
[4] Percent of taxes charged that are collected. Fee-in-lieu revenues are not calculated in the collection rate

Centrally Assessed Property

The Property Tax Division of the State Tax Commission is responsible for the valuation of mines, utilities, airlines, telecommunications and motor and rail carriers.

The market value of multi-state utilities is determined by unit value. This approach values all intrastate or interstate properties as a unit. The value is allocated to the State of Utah and then to the counties where the property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue.

Listed below are the 25 largest centrally assessed companies for 2010 based on property taxes charged by the State of Utah. The ranking of the following centrally assessed property owners is as of May 1, 2010 and may change following an appeal.

Utah's 25 Largest Centrally Assessed Companies

1. Kennecott Utah Copper Corporation
2. PacificCorp
3. Intermountain Power Agency
4. Qwest Corp
5. Questar Gas
6. Kern River Gas Transmission
7. Union Pacific Railroad
8. Kerr-McGee Oil & Gas Onshore LP
9. ConocoPhillips Company
10. Anadarko Uintah Midstream LLC
11. Firstwind - Milford Utah
12. Newfield Production Company
13. Questar Pipelines
14. Deseret Generation
15. Verizon Wireless
16. Sky West Airlines
17. Resolute Natural Resources
18. Questar Exploration and Production
19. Questar Gas Management
20. Staker and Parsons Companies
21. Delta Airlines
22. EOG Resources
23. Chipeta Processing LLC
24. Anadarko Petroleum
25. Wolverine Gas and Oil

Property Taxes Charged by Class

(Continues on next page)

County	Real Property	Personal Property	Locally Assessed	Utilities	Natural Resources
Beaver	3,833,398	499,039	4,332,436	4,585,016	768,157
Box Elder	28,734,265	5,903,829	34,638,094	4,165,783	1,172,816
Cache	52,632,631	4,538,475	57,171,106	1,590,627	94,650
Carbon	9,969,927	873,954	10,843,881	2,635,260	9,338,792
Daggett	1,169,482	19,513	1,188,995	898,642	90,666
Davis	190,008,079	14,472,139	204,480,218	5,801,890	560,944
Duchesne	9,835,026	1,280,852	11,115,878	1,302,405	6,227,150
Emery	3,488,384	301,919	3,790,303	17,076,847	1,849,438
Garfield	4,383,032	136,230	4,519,262	272,544	350,406
Grand	9,502,567	405,128	9,907,704	1.122,726	1,110,595
Iron	35,436,128	1,609,958	37,046,087	2,965,876	229,134
Juab	4,969,328	354,513	5,323,841	4,031,422	228,841
Kane	12,328,627	264,452	12,593,079	247,900	39,558
Millard	6,027,073	381,395	6,408,468	11,751,766	1,322,007
Morgan	6,664,463	593,522	7,257,985	1,186,411	86,779
Piute	946,095	8,296	954,391	119,396	47,725
Rich	4,913,328	19,315	4,932,642	369,568	4,438
Salt Lake	870,395,484	61,116,300	931,511,784	41,440,105	58,714,974
San Juan	4,822,906	331,230	5,154,135	1,536,140	5,489,709
Sanpete	12,616,142	612,899	13,229,041	632,587	127,615
Sevier	8,877,619	586,776	9,464,395	761,441	2,929,338
Summit	115,025,947	1,631,260	116,657,207	2,828,892	1,071,174
Tooele	31,934,120	5,815,659	37,749,779	2,164,542	1,617,378
Uintah	16,793,417	4,099,727	20,893,144	3,576,177	22,973,283
Utah	281,817,138	15,896,438	297,713,575	15,745,454	774,229
Wasatch	40,647,818	493,876	41,141,694	603,037	96,796
Washington	120,065,956	4,750,590	124,816,546	3,993,354	509,652
Wayne	1,403,025	31,747	1,434,772	51,528	11,989
Weber	149,871,840	14,863,559	164,735,399	5,448,516	1,038,201
Statewide	**2,039,113,253**	**141,892,589**	**2,181,005,843**	**138,905,853**	**118,867,433**

Property Taxes Charged by Class

(Continues from previous page)

County	Centrally Assessed	Total Local And Centrally Assessed	Motor Vehicle Fee	Grand Total*
Beaver	5,353,174	9,685,610	360,380	10,045,990
Box Elder	5,338,598	39,976,692	3,181,463	43,158,155
Cache	1,685,277	58,856,383	4,400,882	63,257,265
Carbon	11,974,052	22,817,933	1,481,540	24,299,472
Daggett	989,308	2,178,303	89,865	2,268,169
Davis	6,362,834	210,843,051	16,806,337	227,649,388
Duchesne	7,529,555	18,645,433	1,522,236	20,167,669
Emery	18,926,286	22,716,589	657,852	23,374,441
Garfield	622,950	5,142,212	192,949	5,335,161
Grand	2,233,321	12,141,024	546,395	12,687,419
Iron	3,195,009	40,241,096	2,344,331	42,585,427
Juab	4,260,264	9,584,105	735,559	10,319,663
Kane	2,878,458	12,880,537	641,864	13,522,400
Millard	13,073,773	19,482,241	753,398	20,235,639
Morgan	1,273,190	8,531,176	595,243	9,126,419
Piute	167,121	1,121,512	111,685	1,233,197
Rich	374,006	5,306,648	105,820	5,412,468
Salt Lake	100,155,079	1,031,666,863	64,586,331	1,096,253,195
San Juan	7,025,849	12,179,984	706,850	12,886,835
Sanpete	760,203	13,989,244	1,488,356	15,477,600
Sevier	3,690,779	13,155,174	1,476,749	14,631,923
Summit	3,900,066	120,557,274	2,885,391	123,442,664
Tooele	3,781,921	41,531,699	3,083,148	44,,614,847
Uintah	26,549,460	47,442,604	2,271,453	49,714,057
Utah	16,519,683	314,233,258	23,605,566	337,838,824
Wasatch	699,833	41,841,527	1,305,027	43,146,554
Washington	4,503,005	129,319,552	8,599,891	137,919,443
Wayne	63,517	1,498,289	102,790	1,601,079
Weber	6,486,717	171,222,116	596,749	171,818,865
Statewide	**257,782,286**	**2,438,788,129**	**145,236,099**	**2,584,024,228**

Property Tax Relief

The State of Utah and county governments provided $22,699,057 in property tax relief to 42,165 individuals in 2010. Tax relief is administered by county governments. About 28 percent of the total tax relief is state-funded through the Circuit Breaker program. County government provides funds for tax relief to indigent, blind and veterans. A portion of the Circuit Breaker program is funded by county governments.

(Utah Code Ann. §59-2-1104 to 1109 and §59-2-1202 to 1220)

Blind

Up to $11,500 taxable value of real/and or personal property owned by blind persons, their unmarried widow or widower, surviving spouse or minor orphan is exempt from property taxation

Indigent

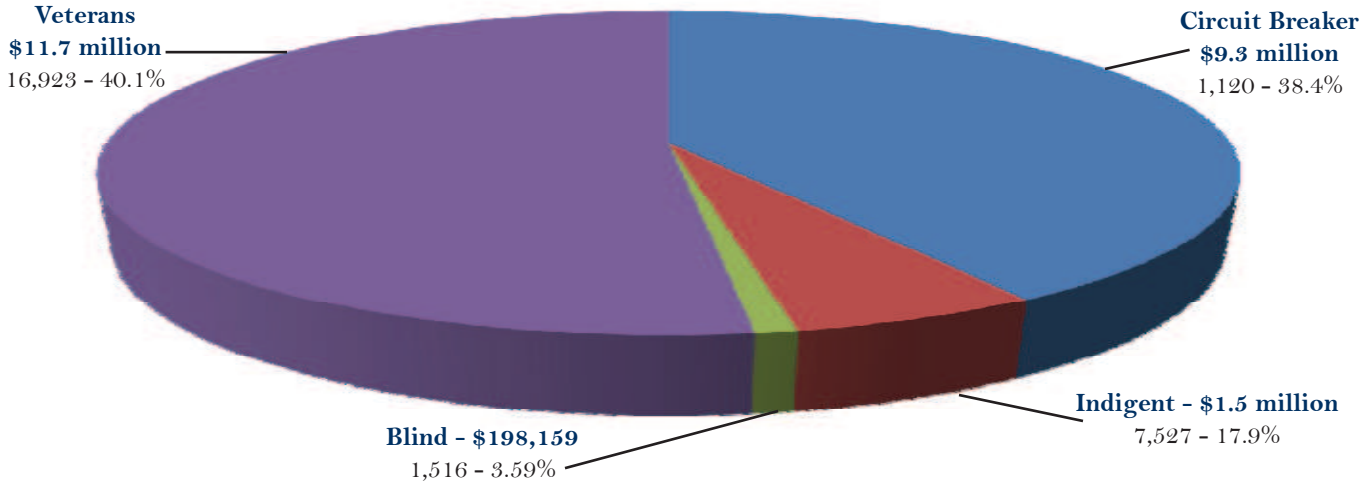
An indigent abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed $865 for 2010. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Veterans

An exemption of up to $232,312 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile home owners may apply through the county for Circuit Breaker relief of up to $865 for 2010. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief by County

Beaver	$65,371	Garfield	$67,345	Rich	$11,968	Uintah	$266,355
Box Elder	$515,947	Grand	$149,880	Salt Lake	$6,989,401	Utah	$2,252,182
Cache	$587,276	Iron	$426,513	San Juan	$124,176	Wasatch	$73,182
Carbon	$222,547	Juab	$111,559	Sanpete	$347,533	Washington	$1,827,025
Daggett	$8,581	Kane	$144,384	Sevier	$290,511	Wayne	$15,831
Davis	$3,965,218	Millard	$116,524	Summit	$230,824	Weber	$2,822,870
Duchesne	$263,476	Morgan	$86,407	Tooele	$603,957	**Total**	**$22,699,057**
Emery	$77,487	Piute	$34,728				

Other Taxes and Fees

The following taxes and fees are among the major revenue sources collected and distributed by the Utah State Tax Commission. Additional revenue information on these and other taxes and fees is found on pages 16 to 20 of this report.

Motor Fuel Tax

FY2011 Revenue - $252,501,336

Transportation Fund

Motor fuel is gasoline or gasohol used for any purpose other than the operation of aircraft. The motor fuel tax in Utah is 24.5 cents per gallon. There is an export exemption or refund of tax on all government purchases. Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as credit on Utah individual income or corporation franchise or income tax returns.

Special Fuel Tax

FY2011 Revenue - $102,612,903

Transportation Fund

Special fuel is any fuel used to operate a motor vehicle on Utah public highways that is not taxed under the category of motor or aviation fuel. Diesel fuel is an example. The special fuel tax is 24.5 cents per gallon, the same as motor fuel. Beginning in 2009, compressed natural gas is taxed at a reduced rate of 8.5 cents per gallon equivalent. Propane and electricity are exempt from the special fuel tax.

Motor Vehicle Registration Fee

FY2011 Revenue - $35,109,856

Transportation Fund

Class B and C Road Funds

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semi-trailer or vintage vehicle operated on public roads or highways. These fees apply to all motor vehicles unless they are specifically exempt.

Oil and Gas Severance Tax

FY2011 Revenue - $59,855,286

General Fund

The oil and gas severance tax applies to all interest owners of oil, gas and natural gas liquids. It is based on the value at the well of oil and gas produced and saved, sold or transported from the field where it is produced. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids.

Proportional Registration Fee

FY2011 Revenue - $14,745,686

Transportation Fund

Any resident or non-resident may proportionally register and license commercial vehicles. Vehicles that exclusively travel in Utah are not included in any proportional registration application. The formula for the fee is based on in-state and total fleet mileage.

Aviation Fuel Tax

FY2011 Revenue - $6,551,351

Transportation Fund

Aviation fuel is fuel used exclusively for the operation of aircraft. The aviation fuel tax is 9 cents per gallon for non-federally certificated air carriers, 4 cents per gallon for federally certificated air carriers not purchased at an international airport and 2.5 cents per gallon if purchased at an international airport.

Mining Severance Tax

FY2011 Revenue - $27,118,296

General Fund

The mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals. The taxable value varies according to the type of mineral. This tax applies to extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

Highway Use Tax (Proportional Registration)

FY2011 Revenue - $11,119,984

Transportation Fund

Proportionally registered vehicles based in a state other than Utah are subject to a highway use tax rather than county vehicle registration fees. The tax is based on registered weight.

Oil and Gas Conservation Fee

FY2011 Revenue - $5,784,545

Restricted General Fund

The oil and gas conservation fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced and saved, sold or transported from the production site. It applies to all interested owners in the well.

Beer Tax

FY2011 Revenue - $7,273,601

General Fund

The beer tax is $12.80 per 31 gallon barrel of beer. Bottled and canned beer are converted to barrel equivalents on returns. The Department of Alcoholic Beverage Control licenses distributors and local jurisdictions issue retail licenses.

Waste Tire Recycling Tax

FY2011 Revenue - $2,669,545

General Fund

A $1 recycling fee is imposed upon each purchase of a new tire 24.5 inches in diameter or less. The fee is paid by the consumer to the tire retailer at the time the new tire is purchased.

Cigarette and Tobacco Taxes

FY2011 Revenue - $118,240,913

General Fund

Utah imposes a tax of $1.70 per package of 20 cigarettes and $2.125 cents per package of 25 cigarettes. An additional $2.05 per package of 20 cigarettes and $2.5625 per package of 25 cigarettes is charged if cigarettes are from a non-participating manufacturer. The tax is generally paid by wholesalers and distributors who apply tax stamps to packages of cigarettes as payment of the tax. Cigarettes are also subject to regular state and local sales taxes.

All purchases of cigarettes and tobacco products over the Internet are subject to Utah state cigarette tax and sales tax. Cigarettes may only be purchased over the Internet by licensed individuals. Internet retailers are required to provide sales data to the Tax Commission detailing shipments of cigarettes and tobacco products to Utah consumers. Tobacco products, other than cigarettes, are taxed at 86 percent of the manufacturers sales price delivered to Utah. Moist snuff is taxed at $1.83 per ounce.

Cigarette licenses and fees are also included in the revenue total in this category.

Insurance Premium Tax

FY2011 Revenue - $75,891,509

General Fund

The Insurance Premium tax is:

- 2.25 percent of net premiums on property, casualty, life and other risks located in Utah.
- 3.38 percent of workers compensation insurance.
- 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.

Legislative Summary

House Bills

HB 17 Enterprise Zone Amendments – Rep. Kraig Powell *(Effective January 1, 2102)* Provides that a business entity includes a sole proprietorship or an individual; defines "new full time employee position" to mean a position newly created and filled by an employee working at least 30 hours per week for at least 6 consecutive months; expands the business entities qualifying for the credits to include entities with 51 percent of the employees residing in an enterprise zone adjacent to and contiguous to the enterprise zone in which the business entity is located and provides that the 51 percent of the employees residing in an enterprise zone test does not apply to a business entity that has no employees; provides that a business entity primarily engaged in retail trade is not eligible for certain enterprise zone credits (this is an increase from the current de minimis test).

HB 24 Clean Fuel Vehicle Decal – Rep. Julie Fisher *(Effective May 10, 2011)* Prohibits the Motor Vehicle Division from issuing a clean fuel vehicle license plate beginning on July 1, 2011; replaces the clean fuel license plate with a clean fuel vehicle decal issued by UDOT; effective July 1, 2011, the clean fuel vehicle license plate will not allow a vehicle with less than 2 occupants to travel in an HOV lane.

HB 35 Sales and Use Tax Revisions – Rep. Wayne Harper *(Effective July 1, 2011)* Updates the sales tax statutes to remain in compliance with the Streamlined Sales Tax Agreement, including: (1) providing amnesty to sellers that obtain a state sales tax license within a 12-month period of the state's becoming a full member state; (2) providing guidance on when a seller takes an exemption certificate in good faith and when a seller is liable for a tax even though the seller has taken an exemption certificate; (3) clarifying that attachments of tangible personal property to tangible personal property are repairs or renovations only if the attachment is a repair or replacement; (4) clarifying that pre-written software is subject to sales tax as tangible personal property and not as property transferred electronically; (5) providing that repairs or renovations of tangible personal property do not include attaching pre-written computer software to other tangible personal property; and (6) providing that a purchase of computer software where there is no transfer of a copy of that software to the purchaser shall be sourced to the location of the user and requiring the Tax Commission to make rules to source that computer software if the software is used at more than one location.

HB 36 Assessment, Collections, and Refunds Act Amendments – Rep. Todd Kiser *(Effective May 10, 2011)* Provides that the Assessment, Collections, and Refunds Act (Title 59, Chapter 1, Part 14) does not apply to the Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax.

HB 37 Determination of State Taxable Income – Rep. Evan Vickers *(Effective May 10, 2011)* Retrospective to 1/1/11, provides that specific adjustments, additions to, and subtractions from adjusted gross income (AGI) shall be sourced to Utah for purposes of determining the state taxable income of a nonresident; (specifically, additions to AGI to the extent previously subtracted from state taxable income for: (1) improper withdrawals from a medical savings plan, (2) a reimbursed adoption expense, or (3) an equitable adjustment; and deductions from AGI for an income tax refund: (1) to the extent the refund deducted is related to Utah income tax, or (2) for an equitable adjustment).

HB 38 Severance Tax Amendments – Rep. Evan Vickers *(Effective May 10, 2011)* Codifies long-standing Tax Commission practice by providing that interests of the U.S., the state, a political subdivision of the state, or an Indian or Indian tribe in oil or gas, or the proceeds of production of oil or gas, are not subject to the severance tax on oil and gas.

HB 82 Procedures for Claiming a Sales and Use Tax Exemption for Certain Lodging Related Purchases – Rep. Todd Kiser *(Effective July 1, 2011)* Provides that the sales and use tax exemption for lodging related purchases made on or after 7/1/11 shall be administered in the form of a refund (except for federal government and foreign diplomat purchases, which remain at point of sale, and purchases by religious and charitable organizations that qualify for an exemption at the point of sale under Section 59-12-104.1); grants rule making authority to the State Tax Commission to prescribe the refund procedures; repeals language that allowed counties, cities, and towns to collect transient room taxes.

HB 94 Income Tax Credit for Combat Related Death – Rep. Merlynn Newbold *(Effective May 10, 2011)* Provides a nonrefundable individual income tax credit up to the amount of the tax liability for a combat related death and retrospective to 1/1/10.

HB 116 Utah Immigration Accountability and Enforcement Amendments – Rep. Bill Wright *(Effective May 10, 2011)* Enacts a guest worker program for individuals who live and work in the state and are not lawfully present in the U.S.; provides that the program becomes effective on the earlier of: (1) 120 days after an agreement is reached with federal agencies for waivers, exemptions, or authorizations necessary to implement the program; or (2) July 1, 2013; provides that if the agreements with federal agencies do not provide for issuance of a social security number (SSN) to a guest worker, the Tax Commission shall provide, by rule, for a means by which the employer of the guest worker shall withhold from compensation paid to the guest worker an amount that equals the income taxes that would be imposed by state law if the guest worker were an employee with a SSN; requires that if the federal government does not collect federal employment taxes on a guest worker, the Tax Commission shall impose a fee on a person who hires a guest worker in an amount that is equal to the federal employment taxes that would have been collected if the guest worker had a SSN and requires that a fee so collected be deposited into a restricted account.

HB 156 Assessment of Property with Conservation Easement – Rep. Dixon Pitcher *(Effective May 10, 2011)* Requires an owner of real property on which a conservation easement has been granted to deliver proof that the conservation easement has been recorded within 10 days after the recording to the assessor of the county in which the property is located; requires that in assessing the fair market value of a property subject to a conservation easement, a county shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including: (1) value that transfers to a neighboring property because of the presence of the conservation easement on the property being assessed; (2) restrictions on the development potential of the property because of the conservation easement; (3) the absence of neighboring property with a similar easement to provide a basis for comparison; and (4) any other factor that causes the fair market value of the property to be affected because of the presence of a conservation easement.

HB 177 Canine Body Armor Restricted Account and Income Tax Contribution – Rep. Richard Greenwood *(Retrospective to Jan. 1, 2011)* Creates the Canine Body Armor Restricted Account; enacts an individual income tax contribution for canine body armor; provides that if the collections from the contribution do not meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution.

HB 184 Motor and Special Fuel Tax Act Amendments – Rep. Christopher Herrod *(Effective July 1, 2011)* Amends the definition of clean fuel to include liquefied natural gas; provides that beginning on July 1, 2011, a fuel tax is imposed at 8-1/2 cents per gasoline gallon equivalent on liquefied natural gas (this matches the fuels tax on compressed natural gas).

HB 190 Delinquent Property Tax – Rep. Gage Froerer *(Retrospective to January 1, 2011)* Provides that the interest rate charged on delinquent personal property taxes, which is the sum of 6% and the federal funds target rate existing on the January 1 prior to the date of delinquency) may not be less than 7% or greater than 10%; adjusts the penalty for failure to

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HB 190 Delinquent Property Tax

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file a signed statement required by a county assessor from 10 percent of the estimated tax due, but not less than $100, to 10 percent of the estimated tax, but not less than $25.

HB 195 Debt Service Obligations of a Divided School District – Rep. Kenneth Sumsion *(Effective May 10, 2011)* Provides that, if a new school district is created on or after May 10, 2011, a tax shall be imposed on property within the new school district and the remaining school district at a rate that generates the amount of revenue required each year to meet the outstanding bonded debt obligations of the divided school district, and is uniform within the new and remaining school districts.

HB 198 Tobacco Related Penalty Amendments – Rep. Paul Ray *(Effective May 10, 2011)* Increases the penalties for the failure to file certain cigarette and tobacco information returns required in conjunction with the tobacco Master Settlement Agreement to match the penalties currently in place for failure to file other cigarette and tobacco information returns; the penalty is increased from $50 per return (up to a maximum of $1,000) to a class B misdemeanor plus a fine not to exceed the greater of $5,000 or 500% of the retail value of the cigarettes and tobacco products for which the report was improperly made; the increase in the penalties is intended to evidence that the state is diligently enforcing the Master Settlement Agreement, thus assuring the state's continued receipt of its share of the tobacco litigation settlement money.

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HB 221 Classic Car Inspections – Rep. Fred Cox *(Effective July 1, 2011)* Amends the definition of a vintage vehicle to a vehicle that is 30 years old or older (decreased from 40 or older), primarily a collector's item, and is not used for general daily transportation; imposes a fee of $45 for the registration or registration renewal of a vintage vehicle that is less than 40 years old.

HB 237 Enforcement of Liens – Rep. Julie Fisher *(Effective May 10, 2011)* Requires a notice of a lien enforcement action that is sent by a storage facility and

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HB 237 Enforcement of Liens

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involves the sale of a vehicle, vessel, outboard motor, or aircraft to be sent to the last known address of the registered owner and lienholder, as disclosed by the records of the Motor Vehicle Division. This is in addition to any address the owner of a storage facility may have.

HB 256 Children's Health Insurance and Medicaid Administrative Simplification – Rep. James Dunnigan *(Effective May 10, 2011)* Requires the Department of Health to: apply for grants to fund a simplified enrollment and renewal process for Medicaid, Utah Premium Partnership, and Primary Care Network Demonstration Project programs; and if funding is available, establish a simplified enrollment and renewal process by 7/1/12 for the programs in which the eligibility worker may, if the applicant provides consent, confirm the adjusted gross income of the applicant from the Tax Commission; and requires the Tax Commission to provide the Department of Health or its designee with access to an applicant's adjusted gross income.

HB 261 Amendment to Transportation Provisions – Rep. Derek Brown *(Effective May 10, 2011)* Requires the Tax Commission to annually provide the Utah Division of Aeronautics a list of all aircraft registered in the state, and requires a study in the 2011 interim of aircraft registration compliance.

HB 275 School District Division Amendments - Rep. Kenneth Sumsion *(Effective May 10, 2011)* Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district if the property tax base per student of the new school district is greater than the property tax base per student of the remaining school district; provides for the distribution of the property tax revenues based on enrollment; repeals a requirement to impose a .0006 capital outlay levy on a school district that splits in a county of the second through sixth class.

HB 301 School District Property Tax Revisions – Rep. Merlynn Newbold *(Effective January 1, 2012)* Re- peals the authority of a school district to impose certain property tax levies; authorizes a school district to impose a board local levy and a capital local levy; provides that in setting a board local levy or capital local levy for the calendar year beginning on January 1, 2012, a school is exempt from truth in taxation notice and hearing requirements if the school district budgets an amount of ad valorem property tax revenue equal to or less than the sum of revenues generated during 2011 from specified levies and revenue from new growth.

HB 303 Prepaid Wireless 911 Service Charge – Rep. Brad Dee *(Effective July 1, 2011)* Provides for the collection of a prepaid wireless 911 service charge of 1.9 percent of the transaction amount from a prepaid wireless customer at the point of retail sale; requires a seller to collect the charge from a customer and remit the charge to the Tax Commission at the time the seller remits sales taxes to the commission; allows a seller to retain 3 percent of the money collected from the charge for administration; provides that the Tax Commission shall distribute the prepaid wireless 911 service charge revenues as follows: (1) 80.3 percent to each county and municipality in the same percentage as the entity receives E-911 fees; (2) 9.2 percent to fund the Poison Control Center; and (3) 10.5 percent to fund the statewide unified E-911 emergency service.

HB 317 Currency Amendments – Rep. Brad Galvez *(Effective May 10, 2011)* Recognizes gold and silver coins issued and deemed legal tender by the federal government to be legal tender in the state; does not compel a person to tender or accept gold and silver coin; provides a nonrefundable individual income tax credit for a short or long-term capital gain transaction that results from an exchange made on or after 1/1/12 of gold or silver coin issued by the federal government for another form of legal tender; requires the Revenue and Taxation Interim Committee to study the possibility of establishing an alternative form of legal tender and recommend whether an alternative form of legal tender should be established.

HB 371 Motor Home Taxes and Fees – Rep. Don Ipson *(Effective May 10, 2011)* Provides that a motor home brought into the state straight into a licensed dealer's inventory is not subject to the uniform statewide fee, regardless of whether property taxes or uniform fees imposed by the state of origin have been paid for the current year.

HB 469 Immigration Related Amendments – Rep. John Dougall *(Effective May 10, 2011)* Enacts the Utah Pilot Sponsored Resident Immigrant Program Act, including: defining terms; providing for the creation of the program by the governor; granting rule making authority; outlining how a foreign national can participate in the program; addressing sponsorship; establishing grounds for ineligibility; providing for the issuance of a permit; requires the Tax Commission to collect state withholding taxes from persons issued a permit as if they had a social security number (SSN); requires the governor to ensure that there is a method by which an amount of federal income and employment taxes are collected and remitted to the federal government that is equivalent to the amount of those taxes that would have been collected if the resident immigrant were an employee with a SSN; addressing disqualification from the program; and addressing penalties on sponsors; requires this program to begin no later than 7/1/13 and end on 6/30/18.

HB 496 Technology and Life Science Economic Development Act and Related Tax Credits – Rep. David Clark *(Effective May 10, 2011)* Enacts the Technology and Life Sciences Act which authorizes GOED to issue the following tax credit certificates retrospective to 1/1/11: (1) a nonrefundable income tax credit of 35% of the purchase price of an ownership interest in "life science" business entities (NAICS Code 33911, 334510, or 334517) if the applicant receives a tax credit certificate from GOED; the credit shall be taken over a 3-year period and may not exceed $350,000 in a year; (2) a nonrefundable income tax credit for capital gain transactions related to a life science establishment; (3) a refundable corporate and individual income tax credit for life science entities that generate an increase in state revenues.

HB 497 Utah Illegal Immigration Enforcement Act – Rep. Stephen Sandstrom *(Effective May 10, 2011)* Requires that an officer verify the immigration status of a person arrested for a felony or a class A misdemeanor and a person booked for class B or C misdemeanors and requires that an officer attempt to verify immigration status for a person detained for a class B or C misdemeanor; provides enforcement exceptions regarding an officer's verifying immigration status; clarifies when passengers in a vehicle where the operator has been detained may also be questioned and their immigration status verified; requires that a law enforcement officer may not consider race, color, or national origin, except as permitted by Utah and United States constitutions; states grounds for a presumption of a person's lawful presence in the United States; provides for transportation of an illegal alien to federal custody by a state or local law enforcement officer; provides that a state or local agency may not limit by ordinance, regulation, or policy the authority of any law enforcement or other governmental agency to assist the federal government in the enforcement of any federal immigration law, including the federal requirement to register as an alien or possess an alien registration document; provides that any state or local governmental agency is not restricted in sending, receiving, or maintaining immigration status information of any person in carrying out the agency's lawful purposes; requires verification of immigration status regarding application for public services or benefits provided by a state or local governmental agency or subcontractor, except as exempted by federal law; amends peace officer arrest authority to include making an arrest when the officer has reasonable cause to believe the person is an alien: subject to an immigration removal order, and regarding whom a detainer warrant has been issued or who has committed or been charged with a felony in another state.

HB 497 Utah Illegal Immigration Enforcement Act – Rep. Stephen Sandstrom *(Effective May 10, 2011)* Requires that an officer verify the immigration status of a person arrested for a felony or a class A misdemeanor and a person booked for class B or C misdemeanors and requires that an officer attempt to verify immigration status for a person detained for a class B or C misdemeanor; provides enforcement exceptions regarding an officer's verifying immigration status; clarifies when passengers in a vehicle where

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HB 497 Utah Illegal Immigration Enforcement Act

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the operator has been detained may also be questioned and their immigration status verified; requires that a law enforcement officer may not consider race, color, or national origin, except as permitted by Utah and United States constitutions; states grounds for a presumption of a person's lawful presence in the United States; provides for transportation of an illegal alien to federal custody by a state or local law enforcement officer; provides that a state or local agency may not limit by ordinance, regulation, or policy the authority of any law enforcement or other governmental agency to assist the federal government in the enforcement of any federal immigration law, including the federal requirement to register as an alien or possess an alien registration document; provides that any state or local governmental agency is not restricted in sending, receiving, or maintaining immigration status information of any person in carrying out the agency's lawful purposes; requires verification of immigration status regarding application for public services or benefits provided by a state or local governmental agency or subcontractor, except as exempted by federal law; amends peace officer arrest authority to include making an arrest when the officer has reasonable cause to believe the person is an alien: subject to an immigration removal order, and regarding whom a detainer warrant has been issued or who has committed or been charged with a felony in another state.

Senate Bills

SB 1 Public Education Base Budget – Sen. Chris Buttars *(Effective July 1, 2011)* Sets the estimated minimum basic tax rate at .001628 for fiscal year 2011-12; this is an estimated rate for 2011-12 that will bring in $284,221,713 in revenues, an increase from the $273,950,764 for 2010-11.

SB 16 State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments – Sen. Wayne Niederhauser *(Effective July 1, 2011)* Clarifies that the administrative charge collected by Tax Commission from each qualifying tax, fee, or charge may not exceed the lesser of 1.5% or a percentage of the revenues collected sufficient to cover the costs of administering those taxes, fees, or charges; provides that the following sales-related taxes, fees, and charges shall be filed at the same time the entity's sales tax return is filed, or monthly if no sales tax return is required to be filed: municipal energy sales and use tax, municipal telecommunications license tax, lubricating oil recycling fee, waste tire recycling fee, multi-channel video or audio service tax, 911 emergency telecommunications service fee, emergency services poison control fee, and statewide unified E-911 fee.

SB 21 Tax Revisions – Sen. Wayne Niederhauser *(Effective Jan. 1, 2012)* Requires a property owner to provide notice to the county board of equalization and make a declaration on the property owner's individual income tax return if the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; allows the Tax Commission to provide information to a county on a property owner's declaration on an individual income tax return that the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; addresses the determination of domicile for purposes of Title 59, Chapter 10, Individual Income Tax Act by setting out a bright line test for domicile, a rebuttable presumption test for domicile, and a test for domicile based on the facts and circumstances; provides that a resident who leaves the state for 761 consecutive days and meets other conditions is not considered domiciled in the state.

SB 51 Amendments to Local Sales and Use Taxes for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities – Sen. Lyle Hillyard *(Effective July 1, 2011)* Prescribes what an opinion question shall state for purposes of local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities; addresses the purposes for which revenues collected from local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities may be expended; changes the reauthorization period for a city or town sales and use tax for botanical, cultural, recreational, and zoological organizations or facilities from an eight-year period to a ten-year period.

SB 69 Sales and Use Tax Exemptions for Textbooks for Higher Education – Sen. Karen Mayne *(Effective July 1, 2011)* Provides a sales tax exemption for sales of a textbook for a higher education course: sold by a seller that is not a bookstore owned by an institution of higher education, and sold to a person admitted to an institution of higher learning, if 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course; grants rule making authority to the Tax Commission to prescribe the records a seller must keep to verify: (1) that a book is a textbook for a higher education course; and (2) that 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course.

SB 76 Distribution of Revenues Collected Under the Local Sales and Use Tax Act – Sen. David Hinkins *(Effective July 1,2011)* Modifies the distribution of revenues under the Local Sales and Use Tax Act to hold harmless to their proportionate share of $333,583: a county of the third, fourth, fifth, or sixth class, a city of the fifth class, or a town that received less sales tax distribution in 2008 than in 2007, and had located in that county or town in 2008 an establishment that is described in NAICS Codes 2121 or 213113.

SB 86 Sunset Reauthorizations – Sen. Scott Jenkins *(Effective May 10, 2011)* Reauthorizes the statewide E-911 fee by extending the repeal date from 7/1/11 to 7/1/21.

SB 125 Property Tax Exemptions – Sen. Curtis Bramble *(Effective March 16, 2011)* Retrospective to 1/1/08, provides that: (1) for purposes of a property tax exemption for property used exclusively for educational purposes, "educational purposes" includes the physical or mental teaching, training, or conditioning of competitive athletes by a national governing body of a sport recognized by the United States Olympic Committee that qualifies as being tax exempt under IRC 501(c)(3); and (2) a charter school is considered to be a school district for purposes of a property tax exemption for property of a school district.

SB 136 Boating Amendments – Sen. Curtis Bramble *(Effective May 10, 2011)* Includes vessels and outboard motors in the motor vehicle provisions that regulate abandoned vehicles; grants the Board of Parks and Recreation rule making authority to make rules establishing regulations for anchored, beached, moored, and abandoned vessels; repeals the requirement that a motorboat registration that has been revoked may not be renewed for one year and specifies the requirements for a motorboat registration to be renewed after a revocation.

SB 145 Utah Educational Savings Plan Amendments – Sen. Wayne Niederhauser *(Effective March 16, 2011)* Modifies the information required to be sent from the Tax Commission to the Utah Educational Savings Plan when a taxpayer's individual income tax refund is contributed to plan accounts, to include the amount of the individual income tax refund and, on an as needed basis, the taxpayer's telephone number and number of dependents claimed.

SB 157 Property Tax Revisions – Sen. Curtis Bramble *(Effective May 10, 2011)* Authorizes the Tax Commission to enter into agreements with commercial or industrial taxpayers providing for equal property tax payments over a reasonable period of years not to exceed 20 years; authorizes the commission to revise, accelerate, or cancel equal payment agreements to the same extent and for the same reasons that the commission may revise, accelerate, or cancel an installment agreement under Section 59-1-1004; requires the Tax Commission to promulgate rules to ensure that payments under an equal payment contract do not affect the certified tax rate calculation; and requires the Tax Commission to report annually to the Revenue and Taxation Interim Committee to review annually the effects of equal payment agreements.

SB 188 Tax Commission Amendments – Sen. John Valentine *(Effective May 10, 2011)* Exempts the Tax Commission from the Open and Public Meetings Act when considering or acting on confidential tax matters and conducting hearings; requires the Tax Commission to establish, through rule, procedures and requirements related to a meeting that is not open to the public.

SB 222 Public Transit Amendments – Sen. Curtis Bramble *(Effective May 10, 2011)* Authorizes a local district that provides transportation services to adopt a resolution approving the annexation of the area outside of the local district's boundaries if: the area is within a county that has levied a local option sales and use tax, and the county legislative body has adopted a resolution approving the annexation of the areas outside of the local district; provides that a county, city, or town legislative body is not required to submit an opinion question to the county's, city's, or town's registered voters to impose a sales and use tax to fund public transit if the county, city, or town imposes a county sales and use tax for fixed guideways on or before July 1, 2011.

SB 226 Income Tax Credits for Cleaner Burning Fuels – Sen. Stephen Urquhart *(Effective May 10, 2011)* Retrospective to 1/1/11, amends the eligibility requirements for cleaner burning fuels tax credits available under the individual income tax and the corporate franchise and income tax chapters to include air quality standards for a new qualified plug-in electric drive motor vehicle.

SB 237 Pollution Control Facility Amendments – Sen. Lyle Hillyard *(Effective May 10, 2011)* Authorizes a person that operates a pollution control facility pursuant to an agreement to apply for a sales and use tax exemption. SB 259 Sales and Use Tax Exemption for Certain Local Government Taxes and Fees – Sen. Dennis Stowell (Effective 7/1/11) Provides that a municipal tax or fee that a municipality imposes to provide an enhanced level of municipal services may be imposed on a purchaser from a business for which the municipality provides an enhanced level of services; and to the extent the tax is imposed on a purchaser, that tax may not be included in the sales tax base.

SB 262 Tobacco Products Amendments – Sen. Curtis Bramble *(Effective July 1, 2011)* Adjusts the tobacco products tax rate on little cigars to be the same tax rate as on cigarettes; little cigars will continue to pay the tax on returns (no little cigar stamps).

SB 278 Charter School Property Tax Amendments – Sen. Curtis Bramble *(Effective March 30, 2011)* Retrospective to 1/1/08, provides that, for purposes of a property tax exemption, a charter school is considered to be a school district.

SB 287 Specialty License Plates – Sen. Curtis Bramble *(Effective January 1, 2012(1/1/12)* Creates a Choose Life Adoption Support special group license plate for adoption support programs through the Division of Child and Family Services; requires applicants for a new plate to make a $25 annual donation to the Choose Life Adoption Support Restricted Account for adoption support programs; creates the Choose Life Adoption Support Restricted Account; grants the Division of Child and Family Services rule making authority to make rules establishing a procedure for organizations to apply for funds in the Choose Life Adoption Support Restricted Account. SB 313 Prostate Cancer Special Group Plate – Sen. Benjamin McAdams (Effective 10/1/11) Creates a prostate cancer support special group license plate for programs that conduct or support prostate cancer awareness, screening, detection, or prevention; requires applicants for a new plate to make a $25 annual donation to the Prostate Cancer Support Restricted Account; creates the Prostate Cancer Support Restricted Account; requires the Department of Health to distribute funds in the Prostate Cancer Support Restricted Account to organizations that provide programs that conduct or support prostate cancer programs.

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