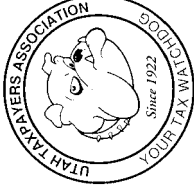


Utah Taxpayers Association

2008 Fast Tax

Tax Summary—Easy Reference Guide



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Utah Taxpayers Association
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Introduction

This reference summarizes major Utah state and local taxes and is updated to include FY2006 actual revenues and FY2007 estimated revenues. These taxes comprise all major non-federal state revenue sources such as income, sales, and fuel taxes, and most major local revenue sources, including property, general sales, and specific sales taxes.

Several revenue sources are not included in this summary such as:

- ◆ Utility franchise taxes imposed on energy and cable services
- ◆ Energy user sales tax imposed on consumers of gas and electricity
- ◆ User-based fees for municipal services such as sewer, garbage, electricity, etc.
- ◆ Clerk and court fees
- ◆ License fees for over 70 skilled trades, professions, and businesses

The Utah Taxpayers Association would like to thank the staffs of the Utah State Tax Commission, Driver License Division, Division of Public Utilities, and the Department of Workforce Services for their cooperation in providing information contained in this reference.

The 2008 Fast Tax Summary is sponsored by Parsons Behle & Latimer.

Parsons Behle & Latimer was founded in 1882 and is one of the oldest and best known law firms in the intermountain region. It provides the resources and capabilities of a large firm, while maintaining the highest levels of accessibility and responsiveness. With over 100 attorneys, Parsons Behle & Latimer maintains offices in Salt Lake City, Utah, Las Vegas, Nevada and Reno, Nevada. The firm has a wide range of expertise and experience in each of its seven major practice areas: Litigation; Environmental, Energy & Natural Resources; Corporate & Tax; Intellectual Property & Technology; Real Estate, Banking & Finance; and Employment.

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Tax Type	UNEMPLOYMENT INSURANCE TAX												
Statute	35A-4-101 to 35A-4-508												
Subject	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.												
Measure	(1993) First \$15,700 in wages; (1994) First \$16,200 in wages; (1995) First \$16,500 in wages; (1996) First \$17,200 in wages; (1997) First \$17,800 in wages; (1998) First \$18,500 in wages; (1999) First \$19,400 in wages; (2000) First \$20,200 in wages; (2001) First \$21,400 in wages; (2002) First \$22,000 in wages; (2003) First \$22,500 in wages; (2004) First \$22,700 in wages; (2005) First \$23,000 in wages; (2006) First \$24,000 in wages; (2007) First \$25,400 in wages; (2008) First \$26,700 in wages.												
Rate	Beginning January 1, 2000 minimum rate 0.1% maximum rate 8.1%. Beginning January 1, 2005 minimum rate 0.3% maximum rate 9.3%. Average rate 0.97% (1993), 0.98% (1994), 0.91% (1995), 0.88% (1996), 0.74% (1997), 0.63% (1998), 0.63%(1999), 0.42% (2000), 0.46% (2001) 0.49% (2002), 0.63% (2003), 1.06% (2004), 1.30% (2005), 1.31% (2006), 0.49% (Est for 2007)												
Enacted	1936												
Disposition	To Unemployment Compensation Fund.												
Procedure	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.												
Exemptions	Most agricultural labor, most domestic services, family employment, casual labor, employees of foreign governments, commissioned sales people (insurance, securities, real estate, etc.), clergy, newspaper delivery persons, certain metal mining lessees.												
Agency	Utah Department of Workforce Services												
Yield	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">2001-02</td> <td style="text-align: right;">\$ 67,023,078</td> </tr> <tr> <td>2002-03</td> <td style="text-align: right;">\$ 79,943,623</td> </tr> <tr> <td>2003-04</td> <td style="text-align: right;">\$115,410,645</td> </tr> <tr> <td>2004-05</td> <td style="text-align: right;">\$183,899,858</td> </tr> <tr> <td>2005-06</td> <td style="text-align: right;">\$234,516,020</td> </tr> <tr> <td>2006-07</td> <td style="text-align: right;">\$222,348,544</td> </tr> </table>	2001-02	\$ 67,023,078	2002-03	\$ 79,943,623	2003-04	\$115,410,645	2004-05	\$183,899,858	2005-06	\$234,516,020	2006-07	\$222,348,544
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2006-07	\$222,348,544												

Tax Type	BEER TAX
Statute	59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401
Subject	Brewer, wholesaler, and distributor.
Measure	Barrels of beer (One barrel contains 31 gallons).
Rate	\$12.80 per 31 gallon barrel of beer. \$11.00, July 1983 \$4.12, July 1981 \$3.10, July 1971 \$1.10, May 1945 \$.80, March 1935 \$1.20, January 1934
Enacted	1934
Disposition	To General Fund.
Procedure	Dealers and wholesalers report and remit tax monthly to the Tax Commission on or before the last day of the following month. Annual licenses are \$400 for beer license, \$2,000 for restaurant liquor licenses, and \$2,750 for private club liquor license.
Exemptions	Beer sold to U. S. government and its agencies, or beer exported from the state.
Agency	Utah State Tax Commission. Licensing under jurisdiction of Alcoholic Beverage Control Department
Yield	2001-02 \$10,470,264 2002-03 \$10,356,639 2003-04 \$ 9,367,478 2004-05 \$ 8,918,275 2005-06 \$ 8,720,081 2006-07 \$ 8,587,477

Tax Type	TRANSIENT ROOM TAX
Statute	59-12-301 to 302; 59-12-352 to 355
Subject	All motels, hotels, campgrounds and trailer courts.
Measure	Room and space rental charge.
Rate	Up to 4.25% as fixed by county ordinance, effective 10/1/06. Up to 1% fixed by municipal ordinance; Effective January 1, 1998 an additional 1/2% fixed by municipal ordinance; Effective January 1, 1998 for repayment of debt.
Enacted	1965
Disposition	To counties or cities where adopted.
Procedure	Tax levied and collected in same manner as the Sales and Use Tax.
Exemptions	Same as those for the Sales and Use Tax. Resale exemption does not apply.
Agency	Utah State Tax Commission
Yield	2001-02 \$19,141,888 2002-03 \$18,249,282 2003-04 \$18,283,216 2004-05 \$19,005,166 2005-06 \$21,384,168 2006-07 \$26,219,426 Includes municipality transient room tax

Tax Type	LIQUOR TAX
Statute	59-16-101 to 102 & 53A-19-201
Subject	Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage Control.
Measure	On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.
Rate	13% of retail purchase price.
Enacted	1943
Disposition	To Uniform School Fund to be apportioned to local boards of education for school lunches.
Procedure	Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.
Exemptions	None
Agency	Utah State Tax Commission
Yield	2001-02 \$15,606,412 2002-03 \$15,799,205 2003-04 \$16,803,534 2004-05 \$18,123,110 2005-06 \$20,585,747 2006-07 \$23,033,398

Tax Type	TOURISM, REC. & CONVENTION FACILITY TAX
Statute	59-12-601 to 59-12-603
Subject	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.
Measure	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals, deliveries, and room rental.
Rate	Up to 1% of the price of food and beverages; Up to 1/2% of the rent paid for room or suite; up to 3% of the price paid for the short-term lease or rental with the additional county opinion of 4%. Motor vehicles also have a statewide 2 1/2 % Rental Tax.
Enacted	1990 Tourism, recreation; July 1991 Restaurant Tax
Disposition	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities
Procedure	Tax levied and collected in the same manner as the sales and use tax.
Exemptions	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement, or vehicles rented for the purpose of moving personal household goods.
Agency	Utah State Tax Commission
Yield	2001-02 \$33,037,909 2002-03 \$33,774,470 2003-04 \$34,037,735 2004-05 \$36,255,996 2005-06 \$45,401,207 2006-07 \$44,337,297

Tax Type	CIGARETTE & TOBACCO TAX												
Statute	59-14-101 to 508												
Subject	Imposed on wholesalers, distributors, retailers, or importers of untaxed product.												
Measure	On cigarettes and other tobacco products sold, used, or stored in Utah.												
Rate	<ul style="list-style-type: none"> • 69.5 cents per package of 20 cigarettes weighing less than 3 lbs per 1,000. • 86.875 cents per package of 25 cigarettes weighing less than 3 lbs per 1,000. • 35% of manufacturer's sale price on tobacco products. 35 cent per package of 20 cigarettes equity assessment on non-participating manufacturer brands. • 4% discount on stamp purchases in excess of \$25.00. 												
Enacted	1923 - Cigarettes; 1963 - Tobacco Products.												
Disposition	To the General Fund.												
Procedure	Retailers and dealers must secure for each separate place of business \$30.00 Tax Commission license which is valid for 3 years. Bond is required for stamping or imprinting. A renewal license is \$20. Wholesalers and distributors purchase stamp. Payment by affixing stamps within 72 hours after receipt of merchandise. Quarterly tax returns required of dealers liable for payment of tax on other tobacco products and a bond is required. License may be suspended or revoked for sales to underage youth.												
Exemptions	Export sales to licensed dealers in destination state.												
Agency	Utah State Tax Commission												
Yield	<table> <tbody> <tr> <td>2001-02</td> <td>\$51,011,447</td> </tr> <tr> <td>2002-03</td> <td>\$51,845,997</td> </tr> <tr> <td>2003-04</td> <td>\$61,684,763</td> </tr> <tr> <td>2004-05</td> <td>\$61,458,171</td> </tr> <tr> <td>2005-06</td> <td>\$60,320,088</td> </tr> <tr> <td>2006-07</td> <td>\$62,492,491</td> </tr> </tbody> </table> <p>Includes Tobacco Products Tax, Tobacco Prevention, and Cigarette License and Fees</p>	2001-02	\$51,011,447	2002-03	\$51,845,997	2003-04	\$61,684,763	2004-05	\$61,458,171	2005-06	\$60,320,088	2006-07	\$62,492,491
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2005-06	\$60,320,088												
2006-07	\$62,492,491												

Tax Type	Emergency Services Phone Charge												
Statute	69-2-5 to 69-2-5.6												
Subject	Imposed on users of telecommunications services.												
Measure	On radio communications access lines, local exchange service switched access lines, and any other service, including VOIP, that allows the user to make and receive calls from the public switched telephone network.												
Rate	<ul style="list-style-type: none"> • \$0.08 imposed by the state to fund 911 • \$0.61 imposed by county/city to fund 911 • \$0.07 imposed by state to fund University of Utah Poison Control Center 												
Enacted	Local 911—1986 State 911—2004 Poison Control—1998												
Disposition	To E-911 response centers and the University of Utah Poison Control Center.												
Procedure	Collected by telecommunications services providers. Filers must identify each specific jurisdiction where telecommunications services are provided. Returns are filed monthly.												
Exemptions	None.												
Agency	Utah State Tax Commission												
Yield	<table> <tbody> <tr> <td>2001-02</td> <td>\$ 1,770,506</td> </tr> <tr> <td>2002-03</td> <td>\$ 1,776,721</td> </tr> <tr> <td>2003-04</td> <td>\$13,714,091</td> </tr> <tr> <td>2004-05</td> <td>\$22,449,218</td> </tr> <tr> <td>2005-06</td> <td>\$25,434,065</td> </tr> <tr> <td>2006-07</td> <td>\$25,790,366</td> </tr> </tbody> </table>	2001-02	\$ 1,770,506	2002-03	\$ 1,776,721	2003-04	\$13,714,091	2004-05	\$22,449,218	2005-06	\$25,434,065	2006-07	\$25,790,366
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2004-05	\$22,449,218												
2005-06	\$25,434,065												
2006-07	\$25,790,366												

Tax Type	Municipal Telecommunications License Tax
Statute	10-1-401 to 10-1-410
Subject	Gross receipts of telecommunications providers in the state of Utah.
Measure	All of the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality.
Rate	Effective July 1, 2007: 3.5%
Enacted	2004
Disposition	To the cities where adopted
Procedure	Municipality enters into an interlocal agreement with the Utah Tax Commission where the commission collects the fee as it would the state sales and use tax. The commission transfers electronically the proceeds minus a collection fee back to the municipality.
Exemptions	None
Agency	Utah State Tax Commission
Yield	2004-05 \$30,580,552 2005-06 \$39,959,327 2006-07 \$39,157,851 *This tax was not collected prior to 2004.

Tax Type	Environmental Assurance Fee
Statute	19-6-410.5
Subject	Importers and refiners of petroleum products.
Measure	Gallons of petroleum products sold, used or received for sale or use in the state.
Rate	1/2 cent per gallon.
Enacted	1/2 cent environmental surcharge enacted 1990, repealed 5/97; Environmental Assurance Fee of 1/4 cent effective 7/1/98, repealed 6/30/03 and increased to 1/2 cent effective 7/1/03.
Disposition	Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.
Procedure	Report and remit fee monthly to the Tax Commission on or before the last day of the following month.
Exemptions	First sale in the interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.
Agency	Utah State Tax Commission
Yield	2001-02 \$3,088,610 2002-03 \$3,290,611 2003-04 \$6,056,756 2004-05 \$5,681,904 2005-06 \$6,904,367 2006-07 \$6,085,428

Tax Type	WASTE TIRE RECYCLING FEE
Statute	19-6-801- to 19-6-824
Subject	Retail sales of new tires.
Measure	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.
Rate	\$1.00 per tire.
Enacted	July 1, 1990
Disposition	Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$75.00 per ton reimbursement as authorized by local county health departments.
Procedure	Same as state sales tax.
Exemptions	Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.
Agency	Utah State Tax Commission
Yield	2001-02 \$2,299,734 2002-03 \$2,353,306 2003-04 \$2,535,468 2004-05 \$2,848,607 2005-06 \$2,872,276 2006-07 \$2,946,974

Tax Type	OIL & GAS CONSERVATION FEE
Statute	40-6-14
Subject	Oil and gas production.
Measure	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.
Rate	0.2% of the value at the well of the oil or gas produced and saved, sold or transported from the oil gas field where produced.
Enacted	1955
Disposition	To General Fund. Priority is given to paying the expenses of administration of the board and Division of Oil, Gas & Mining.
Procedure	Quarterly fee payments remitted for the quarter January 1—March 31, on or before June 1; for the quarter April 1—June 30, on or before September 1; for the quarter July 1—September 30, on or before December 1; for the quarter October 1—December 31, on or before March 1 of the next year.
Exemptions	The tax does not apply to federal and state interests, Indian interests, and oil or gas used in producing or drilling operations or for repressuring or recycling purposes.
Agency	Utah State Tax Commission
Yield	2001-02 \$1,710,219 2002-03 \$1,943,755 2003-04 \$2,696,250 2004-05 \$3,631,963 2005-06 \$5,560,449 2006-07 \$4,747,883

Tax Type	OIL & GAS SEVERANCE TAX												
Statute	59-5-101 to 120												
Subject	Oil and gas producers.												
Measure	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.												
Rate	<ul style="list-style-type: none"> • Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel • Natural Gas: 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above • Natural Gas Liquid: 4% of taxable value 												
Enacted	1955												
Disposition	To the General Fund.												
Procedure	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in current calendar year will be \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.												
Exemptions	Tax-exempt royalties paid to Federal, State and Indian lands deducted. Stripper wells (20 or less bbls./day or 60 mcf of gas/day) exempted. Wells spudded after January 1, 1990 exempt the first twelve months of production for wildcat wells. The first six months of production is exempt for development wells. There is a 20% tax credit for workover or recompletion on a well up to \$30,000 per well, beginning Jan. 1, 1995. Also, a 50% tax rate reduction on incremental production achieved from an enhanced recovery project.												
Agency	Utah State Tax Commission												
Yield	<table> <tr> <td>2001-02</td> <td>\$18,893,082</td> </tr> <tr> <td>2002-03</td> <td>\$26,745,279</td> </tr> <tr> <td>2003-04</td> <td>\$36,659,808</td> </tr> <tr> <td>2004-05</td> <td>\$53,484,320</td> </tr> <tr> <td>2005-06</td> <td>\$71,513,869</td> </tr> <tr> <td>2006-07</td> <td>\$65,429,873</td> </tr> </table>	2001-02	\$18,893,082	2002-03	\$26,745,279	2003-04	\$36,659,808	2004-05	\$53,484,320	2005-06	\$71,513,869	2006-07	\$65,429,873
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Page 24													

Tax Type	INDIVIDUAL INCOME TAX												
Statute	59-10-101 to 59-10-1207												
Subject	Net income of individuals, estates and trusts.												
Measure	Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments.												
Rate	Beginning Tax year 2008, 5% of federal AGI with adjustments.												
Enacted	1931												
Disposition	To Uniform School Fund, distributed to local school districts.												
Procedure	Calendar year returns are due April 15. Fiscal year returns are due 3 months and 15 days after close of income year. Information returns are due January 31. Payment with return. State withholding rates are based on Tax Commission tables. There is a 5% withholding rate on certain mineral production payments.												
Exemptions	<p>Credit of 4.5% of federal personal exemptions and less greater of following credits:</p> <ul style="list-style-type: none"> -6% credit of federal standard exemption -6% of federal itemized deductions <p>Total credit is phased out at 1.3 cents per dollar of AGI above \$24,000 for married household, \$18,000 for head of household, and \$12,000 for single.</p>												
Agency	Utah State Tax Commission												
Yield	<table> <tr> <td>2001-02</td> <td>\$1,610,598,033</td> </tr> <tr> <td>2002-03</td> <td>\$1,575,386,384</td> </tr> <tr> <td>2003-04</td> <td>\$1,699,183,228</td> </tr> <tr> <td>2004-05</td> <td>\$1,933,290,318</td> </tr> <tr> <td>2005-06</td> <td>\$2,286,705,518</td> </tr> <tr> <td>2006-07</td> <td>\$2,570,446,578</td> </tr> </table>	2001-02	\$1,610,598,033	2002-03	\$1,575,386,384	2003-04	\$1,699,183,228	2004-05	\$1,933,290,318	2005-06	\$2,286,705,518	2006-07	\$2,570,446,578
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2006-07	\$2,570,446,578												
Page 7	Note: figures include 40% of Mineral Production Tax withholding.												

Tax Type	CORPORATE FRANCHISE TAX
Statute	59-7-101 to 805 & 59-1-401-403
Subject	Income of corporation located, or doing business in Utah.
Measure	Net taxable income. Corporations that commenced doing business in Utah prior to January 1973 prepay the tax based on prior year income. IRS Form 1120 line 28 is the statutory starting point in calculating Utah unadjusted income. Specific additions and subtractions required from that point. For apportionment purposes, corporations may elect either an evenly weighted three factor formula or a double weighted sales factor formula.
Rate	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00. 4.65% January 1983 4% January 1977 (federal, state, foreign taxes paid deduction eliminated) 6% January 1965 4% January 1955 3% May 1931
Enacted	1931
Disposition	To Uniform School Fund, distributed to local school districts.
Procedure	Returns due April 15 or the 15th day of 4th month after close of income year. Corporations with estimated tax of \$3,000 or more required to make quarterly payments. Tax must be paid when the return is filed. Effective July 1, 1993, is a 5% withholding rate on certain mineral production payments. Delinquent or late payment returns are assessed \$20 or 10% of tax due, whichever is greater. If the return is filed late and remains unpaid for 90 days or more after the due date an additional \$20 or 10% will be assessed.
Exemptions	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code, a building authority, a farmers cooperative, and certain public agencies. Exempt organizations having unrelated business income under IRC 512 and homeowner associations having taxable income for federal purposes must file a return and pay tax on such income.
Agency	Utah State Tax Commission
Yield	2001-02 \$118,920,279 2002-03 \$152,529,068 2003-04 \$155,364,657 2004-05 \$214,231,039 2005-06 \$380,266,619 2006-07 \$427,963,409 Includes 60% of Mineral Production Tax As of '04-'05 includes Gross Receipts Tax

Tax Type	MINE SEVERANCE TAX
Statute	59-5-201 to 215
Subject	Metalliferous mine production.
Measure	Gross value of metalliferous ore or metals.
Rate	2.6% of taxable value. Taxable value differs according to the type of mineral: 1) Beryllium; taxable value is 125% of the direct mining costs 2) All other materials; taxable value equals 30% of gross proceeds 3) Ore shipped or sold; taxable value equals 80% of gross proceeds
Enacted	1937
Disposition	To the General Fund.
Procedure	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.
Exemptions	\$50,000 annual exemption.
Agency	Utah State Tax Commission
Yield	2001-02 \$ 4,952,500 2002-03 \$ 5,833,936 2003-04 \$ 6,026,484 2004-05 \$11,447,429 2005-06 \$17,042,798 2006-07 \$23,604,499

Tax Type	Statute	Subject	Measure	Rate	Enacted	Disposition	Procedure	Exemptions	Agency	Yield
IPA & PACIFICORP GROSS RECEIPTS TAX & RADIOACTIVE WASTE FACILITY TAX	59-8-101 to 106, 59-8a-101 to 106, 59-24-101 to 109	Certain electrical corporations which are not required to pay Utah corporate franchise or income taxes (Intermountain Power Agency), radioactive waste facilities (Energy Solutions).	Gross income without deduction. Gross receipts less DEQ fees & other Federal & State taxes	Annual Gross Receipts \$10 million or less None \$10 million to \$500 million 0.625% \$500 million to \$1 billion 0.9375% More than \$1 billion 1.25% Rates for Radioactive waste Containerized class A— 12% Processed class A— 10% Uncontaminated unprocessed class A — 5% Alternate feed material — 10 cents per cubic foot By-product material — 10 cents per cubic foot Mixed waste — 5%	1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax, repealed 2006); 2001 revised 2001 (Radioactive Waste); 2007 (Radioactive Waste Facility Tax)	To Uniform School Fund, distributed to local school districts.	Returns due semiannually on or before the last day of July and January. Radioactive waste tax due quarterly.	IPA Gross Receipts Tax: Eleemosynary, religious, or charitable institutions, and corporations subject to Utah income or franchise taxes. Government contracts in place prior to April 30, 2001	Utah State Tax Commission	2001-02 \$7,958,723 2002-03 \$8,092,684 2003-04 \$13,146,921 2004-05 \$15,341,792 2005-06 2006-07 *03-04 was the first year Radioactive waste tax was reported. As of '05-'06 These taxes reported under Corporate Income Tax

Tax Type	Statute	Subject	Measure	Rate	Enacted	Disposition	Procedure	Exemptions	Agency	Yield																																													
SALES AND USE TAX	59-12-101 to 59-12-1705	Retail sales of taxable goods and services.	Retail sales of tangible personal property and taxable services.	State - 4.65% except power & fuel for residential use 2%, and food 1.75%. Local Option - cities & counties municipal districts up to 1%. County option - .25%; public transit - .3%; additional public transit - .25%; additional regionally significant transportation infrastructure - .25%; Municipal Highway Tax adoptable for municipalities w/o mass transit - .3%; local botanical, cultural, recreational & zoological orgs (ZAP) - .1%. Resort tax - up to 1.1% for a city or town in which the transient room capacity is at least 66% of the permanent census pop. and an additional .5% for replacement of debt. Rural County & City Hospital Tax - rural counties or cities up to 1% to fund county or city hospitals or nursing care facilities.	Retail sales - 1933, Use - 1937, Local Option - 1959, Transit - 1974, Resort local option - 1983, Arts - 1993, County Option - 1997 Hospital - 1993	State General Fund. Local option is returned to local governments.	Licenses required for retailers and wholesalers. Taxes reported and remitted quarterly on or before the last day of the succeeding month. Businesses whose annual liability is \$50,000 or more are required to pay the liability on a monthly basis and may retain 1.3% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale. Local option tax adopts the state taxes by reference. Manufacturers and semiconductor producers must report exempt manufacturer's equipment purchases.	Sales to government; charitable and religious; non-residential motor vehicles; shipments out-of-state by common carriers; pollution control devices; prescription drugs; farm machinery; medical oxygen and stoma supplies; motion pictures to exhibitors; video/audio tapes to broadcasters; currency, coinage, certain precious metals, materials incorporated into real property exemptions, certain aircraft parts and certain building materials used out of state.	Utah State Tax Commission	<table border="1"> <thead> <tr> <th></th> <th>FY 2007</th> <th>FY 2004</th> <th>FY 2005</th> <th>FY 2006</th> </tr> </thead> <tbody> <tr> <td>State*</td> <td>1,541,054,414</td> <td>1,676,509,411</td> <td>1,906,423,632</td> <td>2,107,165,523</td> </tr> <tr> <td>Municipal</td> <td>331,554,140</td> <td>361,096,500</td> <td>415,904,148</td> <td>463,310,356</td> </tr> <tr> <td>Transit**</td> <td>120,815,100</td> <td>131,039,631</td> <td>148,233,983</td> <td>170,924,182</td> </tr> <tr> <td>County</td> <td>82,569,380</td> <td>89,475,269</td> <td>102,809,849</td> <td>114,633,291</td> </tr> <tr> <td>Resort</td> <td>7,882,031</td> <td>9,707,339</td> <td>10,609,677</td> <td>11,716,452</td> </tr> <tr> <td>Rural Hospital</td> <td>4,172,178</td> <td>5,060,736</td> <td>6,443,531</td> <td>7,874,753</td> </tr> <tr> <td>ZAP</td> <td>18,448,162</td> <td>19,916,601</td> <td>26,242,424</td> <td>31,881,204</td> </tr> <tr> <td>Highway (local option)</td> <td>7,151,822</td> <td>8,432,989</td> <td>10,344,378</td> <td>11,324,318</td> </tr> </tbody> </table>		FY 2007	FY 2004	FY 2005	FY 2006	State*	1,541,054,414	1,676,509,411	1,906,423,632	2,107,165,523	Municipal	331,554,140	361,096,500	415,904,148	463,310,356	Transit**	120,815,100	131,039,631	148,233,983	170,924,182	County	82,569,380	89,475,269	102,809,849	114,633,291	Resort	7,882,031	9,707,339	10,609,677	11,716,452	Rural Hospital	4,172,178	5,060,736	6,443,531	7,874,753	ZAP	18,448,162	19,916,601	26,242,424	31,881,204	Highway (local option)	7,151,822	8,432,989	10,344,378	11,324,318
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* Portions of the state sales tax rate are earmarked for local highways, water projects, and the Centennial Highway Fund. (FY '07 equaled \$249,352,113)
 ** Includes revenues earmarked for roads (FY '07 was \$10,281,818)

Tax Type	Tax Type
PUBLIC UTILITIES REGULATION FEE	PUBLIC UTILITIES REGULATION FEE
54-5-1.5 to 4	54-5-1.5 to 4
Public Utilities	Public Utilities
Gross operating revenue within Utah.	Gross operating revenue within Utah.
Rate	Rate
Maximum rate: 0.3% of gross operating revenues for the preceding year. Minimum tax: \$50 Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for 1996-97 was .300% 2001-02 was .292% (For Coops .146%) 1997-98 was .300% 2002-03 was .297% (For Coops .1485%) 1998-99 was .300% 2003-04 was .300% (For Coops .1500%) 1999-00 was .300% 2004-05 was .291% (For Coops .1455%) 2000-01 was .300% 2005-06 was .271% (For Coops .1355%) 2000-01 was .300% 2006-07 was .279% (For Coops .1395%)	Maximum rate: 0.3% of gross operating revenues for the preceding year. Minimum tax: \$50 Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for 1996-97 was .300% 2001-02 was .292% (For Coops .146%) 1997-98 was .300% 2002-03 was .297% (For Coops .1485%) 1998-99 was .300% 2003-04 was .300% (For Coops .1500%) 1999-00 was .300% 2004-05 was .291% (For Coops .1455%) 2000-01 was .300% 2005-06 was .271% (For Coops .1355%) 2000-01 was .300% 2006-07 was .279% (For Coops .1395%)
1935	1935
To the Public Service Commission.	To the Public Service Commission.
Disposition	Disposition
Procedure	Procedure
Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.	Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.
Exemptions	Exemptions
As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.	As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.
Agency	Agency
Division of Public Utilities, Department of Commerce	Division of Public Utilities, Department of Commerce
Yield	Yield
2001-02 \$6,148,237 2002-03 \$6,839,600 2003-04 \$6,659,958 2004-05 \$7,157,051 2005-06 \$7,354,300 2006-07 \$8,091,640	2001-02 \$6,148,237 2002-03 \$6,839,600 2003-04 \$6,659,958 2004-05 \$7,157,051 2005-06 \$7,354,300 2006-07 \$8,091,640

Tax Type	Tax Type
INHERITANCE TAX	INHERITANCE TAX
59-11-101 to 115	59-11-101 to 115
Transfer of property of decedent.	Transfer of property of decedent.
Net value of estates transferred at death.	Net value of estates transferred at death.
Rate	Rate
The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.	The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.
1901	1901
To General Fund.	To General Fund.
Disposition	Disposition
Procedure	Procedure
Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).	Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).
Exemptions	Exemptions
As determined by Federal Estate Tax Return, Form 706.	As determined by Federal Estate Tax Return, Form 706.
Agency	Agency
Utah State Tax Commission	Utah State Tax Commission
Yield	Yield
2001-02 \$ 9,424,067 2002-03 \$32,977,784 2003-04 \$ 9,674,489 2004-05 \$ 2,951,780 2005-06 \$ 7,448,037 2006-07 \$ 497,617	2001-02 \$ 9,424,067 2002-03 \$32,977,784 2003-04 \$ 9,674,489 2004-05 \$ 2,951,780 2005-06 \$ 7,448,037 2006-07 \$ 497,617

Tax Type	PROPERTY TAX
Statute	59-1-101 to 59-4-102
Subject	Real and tangible personal property.
Measure	Valuation for tax purposes is 100% of fair market value for centrally assessed, commercial and personal property, and 55% for primary residential. Farmland assessed at value for agricultural purposes; mining property assessed using discounted cash flow method or capitalized net revenue method, but not less than value of land, improvements and personal property.
Rate	Set annually by the boards of the various taxing entities. Effective tax rate excl. fee in lieu. (2006) Market value: 0.843%, Taxable value: 1.19% Highest overall rate (2007): 0.017419 (tax area in Weber County) Lowest overall rate (2007): 0.005046 (tax area in Rich County) In 2007 school districts received 56%, counties 18%, cities and towns 15% and special districts 11%.
Enacted	1849
Disposition	School districts, cities and towns, counties and special districts.
Procedure	Tax Commission assesses transportation, telecommunication, utilities, railroads, mines and gas/oil production. County assessors assess all other property as of noon January 1, annually. Veteran, blind, indigent, and circuit breaker applicants have Sept. 1 filing. By August 17, local entities set tax rates. By July 22, valuation notices mailed to taxpayers (except centrally assessed which are mailed by May 1st). Taxpayers have until the later of Sept. 15 or 45 days after valuation notices are mailed to appeal assessments. Sixty days thereafter, Board of Equalization issues decision. By November 1, tax notices mailed. November 30 taxes due.
Exemptions	Property of government, property of non-profit entities used exclusively for religious, charitable or education purposes. Freeport goods, livestock, machinery and equipment used for agricultural purposes. Disabled veterans or their widows based on the percentage of disability up to \$214,263 taxable value. Credit for homeowners or renters is based on income. "Circuit Breaker" and "Indigent Abatement" for poor is 50 percent of the tax due, to a maximum of \$798, for the blind \$11,500 of taxable value of real and tangible personal property is exempt. Intangible property and inventories.
Agency	Utah State Tax Commission
Yield	2002 \$1,608,884,900 2003 \$1,686,765,323 2004 \$1,796,354,030 2005 \$1,888,716,549 2006 \$2,058,326,860 2007est \$2,272,512,417 Includes automobile fee in lieu

Tax Type	INSURANCE PREMIUM TAX
Statute	59-9-101 to 106, 31A-33-114, & 31A-3-304
Subject	Insurance covering property or risks located in Utah.
Measure	Total premiums less returned premiums, reinsurance premiums, and dividends paid.
Rate	Workers Compensation- Between 1% and 8% determined by the Industrial Commission. <ul style="list-style-type: none"> Title Insurance- .45% Property, casualty, life and others - 2.25% Motor Vehicle Insurance- .01% Variable life insurance—2.25% of the first \$100,000 premiums, .08% of premiums that exceed \$100,000
Enacted	1896
Disposition	General Fund except as specified: Firemen's Pension Fund receives 10% of life insurance tax and 50% on prem. tax received for fire or allied lines insurance. Workers Comp. 7.25% to Employers Reinsurance Fund, 1/4% to General Fund, & up to 0.50% to uninsured employers fund.
Procedure	Reports and payments due on or before March 31. Insurance Premium Tax in lieu of corporation franchise tax. Installments required if prior year's tax is \$10,000 or more. Installments due on April 30, July 31, and October 31.
Exemptions	Credit for property taxes paid for general state purposes and examination fees paid in Utah. Credits for payments to Guaranty Fund Associations. Premiums received from Utah System of Higher Education except Workers Compensation annuity premiums. Health care insurance premiums on cost incurred basis. Ocean marine premiums.
Agency	Utah State Tax Commission
Yield	2001-02 \$56,616,408 2002-03 \$58,989,204 2003-04 \$62,424,496 2004-05 \$67,353,901 2005-06 \$71,417,541 2006-07 \$71,777,368

Tax Type	SELF-INSURERS TAX
Statute	34A-2-202 to 34A-2-203
Subject	Self-insurers for Workers Compensation.
Measure	Assessment based on a total calculated premium multiplied by an established premium assessment rate. The total calculated premium is based on the prospective loss cost for each class code and by an experience modification factor and safety factor.
Rate	Between 1% and 8%, determined by the Industrial Commission.
Enacted	1917
Disposition	7.75% total rate of which 7.25% goes to Employee Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, up to .50% to Uninsured Employer Fund.
Procedure	Returns due by March 31. Installments required if prior year's tax is \$10,000 or more. Installments due April 30, July 31, and October 31.
Exemptions	None
Agency	Utah State Tax Commission
Yield	2001-02 \$26,631,776 2002-03 \$36,796,334 2003-04 \$39,518,345 2004-05 \$47,175,376 2005-06 \$43,440,929 2006-07 \$46,324,108

Tax Type	DRIVER'S LICENSE FEES
Statute	53-3-105
Subject	Operators' and commercial drivers' licenses.
Measure	Each license issued and renewed.
Rate	Operators License: \$30 per orig. provisions ages 16 - 20; \$25 per orig. or renewal ages 21 - 64; \$20 per extension by mail ages 16-64; \$18 I.D. cards; \$13 per renewal ages 65 and over; \$9.50 motorcycles endorsement; \$7 taxicab endorsement and endorsement extension; \$18 duplicate license. Commercial Drivers License: Original or renewal written test \$40, skills test \$60 and \$7 each CDL endorsement; retake written test \$20; retake skills test \$40.
Enacted	1933
Disposition	Net revenue (after allocation to other State agencies) to a restricted fund for the Driver License Division.
Procedure	Fees collected at time license is issued or renewed.
Exemptions	None
Agency	Driver License Division of the Department of Public Safety
Yield	2001-02 \$ 9,132,000 2002-03 \$ 9,105,581 2003-04 \$ 9,263,803 2004-05 \$ 9,870,655 2005-06 \$ 9,359,234 2006-07 \$10,692,588

Tax Type	COMMERCIAL VEHICLE PROPORTIONAL FEES*
Statute	41-1a-301
Subject	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.
Measure	Based on registered weight and in-state miles as a percent of total miles traveled. Temporary permit available for up to 96 hrs within the state for non-Utah-based vehicles in lieu of pro-rated registration.
Rate	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. 12,001 - 18,000: \$150 equivalent tax; 18,001 - 34,000: \$200 equivalent tax ; 34,001 - 48,000: \$300 equivalent tax; 48,001 - 64,000: \$450 equivalent tax; 64,001 and over: \$600 equivalent tax (Upto 3 months, 30%; up to 6 months, 60%, up to 9 months, 90%; over 9 months, 100%. Temporary 96 hour permit \$20 per single unit; \$40 per combination unit)
Enacted	1951
Disposition	Utah Transportation Fund and Centennial Highway Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties through B & C road fund.
Procedure	Temporary permits issued by Utah Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.
Exemptions	Utah State and local government vehicles. Federal vehicles.
Agency	Utah State Tax Commission
Yield	2001-02 \$19,733,676 2002-03 \$19,853,488 2003-04 \$19,978,431 2004-05 \$20,543,017 2005-06 \$21,627,644 2006-07 \$22,862,443

Tax Type	AUTOMOBILE DRIVER EDUCATION FEE
Statute	41-1a-1204 to 1205
Subject	Motor Vehicles
Measure	Every motor vehicle registered.
Rate	\$2.50 per year.
Enacted	1957
Disposition	Uniform School Fund - Driver Education Program.
Procedure	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.
Exemptions	All government vehicles. Motorcycles are exempt from the driver's education fee, but Section 53-3-905 dedicates \$5.00 of the motorcycles' registration fee to the motorcycle rider education.
Agency	Utah State Tax Commission
Yield	2001-02 \$4,188,489 2002-03 \$4,310,448 2003-04 \$4,416,044 2004-05 \$4,545,996 2005-06 \$4,735,406 2006-07 \$4,885,570

Tax Type	MOTOR FUEL TAX												
Statute	59-13-101 to 212 and 59-13-401 to 404												
Subject	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.												
Measure	Gallons of motor and aviation fuel sold or used in Utah.												
Rate	<ul style="list-style-type: none"> • Motor fuel (vehicles & boats) - 24.5 cents per gallon • Aviation fuel - 4 cents per gallon for Federally Certified cargo or scheduled operations • Aviation fuel - 9 cents per gallon for all other operations effective 7/1/01 • 2% evaporation allowance. • Clean Motor Fuel - 4 cents per gallon 												
Enacted	1923												
Disposition	Motor Fuel tax: 70% to Utah Trans. Fund, 30% to cities & counties, lesser of .5% or \$1,050,000 to off-highway vehicle account. Boat Fuel Tax: parks & rec. to improve boating facilities. Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Depart. of Trans.												
Procedure	\$10,000 minimum, \$500,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. No bond is needed for distributors of aviation fuel with average tax liability of \$500 or less per month.												
Exemptions	Sales to U.S. Government and local government in the manner prescribed by the Tax Commission. Fuel manufactured from Utah bituminous sands, from Utah coal, oil shale, coal slate, rock asphalts, or solid hydrocarbons. Export sales. Refund provision for off-highway agricultural use.												
Agency	Utah State Tax Commission												
Yield	<table border="1"> <tbody> <tr> <td>2001-02</td> <td>\$248,804,797</td> </tr> <tr> <td>2002-03</td> <td>\$245,500,599</td> </tr> <tr> <td>2003-04</td> <td>\$249,566,431</td> </tr> <tr> <td>2004-05</td> <td>\$251,500,512</td> </tr> <tr> <td>2005-06</td> <td>\$251,330,132</td> </tr> <tr> <td>2006-07</td> <td>\$265,094,862</td> </tr> </tbody> </table> <p>Includes motor, aviation, boat, off-highway fuel, and clean fuel incentive surcharge.</p>	2001-02	\$248,804,797	2002-03	\$245,500,599	2003-04	\$249,566,431	2004-05	\$251,500,512	2005-06	\$251,330,132	2006-07	\$265,094,862
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Tax Type	MOTOR VEHICLE REGISTRATION FEES																												
Statute	41-1a-1206, 41-1a-201																												
Subject	Motor vehicles, trailers or semi-trailers for operation on a highway.																												
Measure	Graduated scales based on gross laden weight of motor vehicles used for transportation of passengers or property. Flat fee for motorcycle, private autos, trailers, manufacturers, transporters, dealers and wreckers.																												
Rate	<p>Private Motor Vehicle - \$21.50 + \$1.00 insurance database; Trailers - \$11; Commercial Trailer - \$110 lifetime; Small Commercial Trailers - \$8.50; Motorcycles - \$22.50 + insurance database; Farm Trucks - \$33 plus \$9 for each 2,000 lbs over 14,000; Vehicles over 12,000 lbs - \$49.50 plus \$18.50 for each 2,000 lbs; Dealers - (new & used) \$127; (cycles) \$51; (body shops) \$112; Manufacturers, crushers, remanufacturers & dismantlers \$102; Distributors \$61; Transporters \$51; Vintage Vehicles \$21.25. County Option Transportation Corridor Preservation Fee - Up to \$10 per registration.</p>																												
Enacted	1909																												
Disposition	Utah Transportation Fund. Net revenue (after allocations to other State agencies) 70% to Utah Department of Transportation and Centennial Highway Fund, 30% to cities and counties.																												
Procedure	Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.																												
Exemptions	Vehicles owned by governmental units.																												
Agency	Utah State Tax Commission																												
Yield	<table border="1"> <thead> <tr> <th></th> <th><u>MV Fees</u></th> <th><u>Centennial Highway MV Fees</u></th> <th><u>Local Trans. Corridor Preservation Fee*</u></th> </tr> </thead> <tbody> <tr> <td>2001-02</td> <td>\$27,378,255</td> <td>\$18,101,486</td> <td></td> </tr> <tr> <td>2002-03</td> <td>\$28,358,991</td> <td>\$18,670,340</td> <td>*Not collected before 2007.</td> </tr> <tr> <td>2003-04</td> <td>\$29,390,563</td> <td>\$19,603,766</td> <td></td> </tr> <tr> <td>2004-05</td> <td>\$30,689,653</td> <td>\$20,390,645</td> <td></td> </tr> <tr> <td>2005-06</td> <td>\$32,579,496</td> <td>\$21,447,542</td> <td></td> </tr> <tr> <td>2006-07</td> <td>\$34,292,547</td> <td>\$22,297,129</td> <td>\$11,090,035</td> </tr> </tbody> </table>		<u>MV Fees</u>	<u>Centennial Highway MV Fees</u>	<u>Local Trans. Corridor Preservation Fee*</u>	2001-02	\$27,378,255	\$18,101,486		2002-03	\$28,358,991	\$18,670,340	*Not collected before 2007.	2003-04	\$29,390,563	\$19,603,766		2004-05	\$30,689,653	\$20,390,645		2005-06	\$32,579,496	\$21,447,542		2006-07	\$34,292,547	\$22,297,129	\$11,090,035
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Tax Type	MOTOR VEHICLE TITLE & TRANSFER FEES
Statute	41-1a-501 et seq. & 41-1a-1210
Subject	All motor vehicles and trailers.
Measure	Each title issued, transfer of registration or duplicate.
Rate	<ul style="list-style-type: none"> • Certification of Title \$6.00 • Duplicate Certificate of Title \$6.00 • Duplicate Certificate of Registration \$4.00 • Passenger & Truck Lost Plate Replace \$5.00 • Motorcycle & Trailer Lost Plate Replace \$5.00
Enacted	1935
Disposition	Utah Transportation Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties.
Procedure	Collected at time of application for title certificate, transfer, replacement or duplicate.
Exemptions	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight.
Agency	Utah State Tax Commission
Yield	2001-02 \$4,166,363 2002-03 \$4,288,770 2003-04 \$4,514,635 2004-05 \$4,757,020 2005-06 \$5,062,528 2006-07 \$5,302,417

Tax Type	SPECIAL FUEL TAX
Statute	59-13-101 to 103, 301 to 322, 501 to 502
Subject	Imposed on suppliers or users of special fuel.
Measure	Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels, primarily diesel.)
Rate	<ul style="list-style-type: none"> • 24.5 cents per gallon • Propane, compressed natural gas, electricity and other clean fuels that power vehicles require a special clean fuel certificate which must be purchased annually for each vehicle. Annual fee of \$82 for vehicles under 26,000 lbs. gvw and \$126 for vehicles 26,000 lbs or more.
Enacted	1941
Disposition	Utah Transportation Fund. Net revenue (after allocation to other agencies) 70% to Utah Department of Transportation, 30% to cities and counties.
Procedure	\$10,000 min., \$500,000 max. supplier bond. Suppliers report and remit tax monthly on or before the last day of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license user permit annually. Tax due on removal of undyed diesel from a refinery or terminal rack, or upon import into the state. Licensed or permitted users reporting tax on use basis may receive credit for tax paid. Users with vehicles weighing 26,000 lbs. or less are not required to report tax on use basis unless they have bulk storage.
Exemptions	Refunds to government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.
Agency	Utah State Tax Commission
Yield	2001-02 \$ 84,406,321 2002-03 \$ 84,519,975 2003-04 \$ 86,163,124 2004-05 \$ 93,836,149 2005-06 \$101,097,515 2006-07 \$111,173,568