

Utah State Tax Commission

ANNUAL REPORT

2024 - 2025



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TAX COMMISSION MISSION

Promote tax and motor
vehicle law compliance.



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

JOHN T. DEEDS
Commissioner

DEANNA L. HERRING
Executive Director

To the Honorable Governor Spencer J. Cox and members of the Utah State Legislature:

The Utah State Tax Commission is pleased to submit this annual report for the fiscal year ending June 30, 2025.

During FY 2025, the Tax Commission collected and distributed approximately \$17 billion in revenue from all sources, a year-over-year increase of approximately \$900 million.

Despite recent tax rate reductions, corporate and individual income tax revenues grew by 7.4 percent and 6.3 percent, respectively. These income tax collections accounted for approximately half of the total year-over-year revenue growth. Concurrently, state sales tax revenue grew at a more modest pace of 3 percent.

Rapid population growth, business expansion, and accelerating tax complexity have placed an increasing strain on the Commission's infrastructure. Over the past decade, the annual number of tax filings and registered motor vehicles has increased by more than one million each. This represents a 45 percent increase in total workload. To date, the Tax Commission has successfully managed this growth without expanding its workforce by strategically leveraging advanced technologies and developing more streamlined processes.

A primary driver of these efficiencies is the transition to electronic filing. Currently, 100 percent of all sales tax returns and 95 percent of income tax returns are filed electronically. This digital shift is essential to our operations, as it allows for processing with minimal human intervention. Similarly, the Motor Vehicle Division (DMV) has maintained efficiency by diverting in-office visits toward online and third-party registration options. However, notwithstanding technological advancement and automation, increasing collection and administrative responsibilities are straining our ability to meet the growing demand for services.

Our mission—to promote tax and motor vehicle law compliance—is central to our strategic goals. These include simplifying compliance through innovation, enhancing the customer experience, and fostering a high-quality work environment with sound agency leadership. We appreciate the opportunity to serve the Governor, the Legislature, and the citizens of Utah in achieving these objectives.

Sincerely,

John L. Valentine

Handwritten signature of John L. Valentine in blue ink.

Commission Chair,
Utah State Tax Commission

Deanna L. Herring

Handwritten signature of Deanna L. Herring in blue ink.

Executive Director,
Utah State Tax Commission

COMMISSION OFFICE

The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. The governor, with consent of the Senate, appoints members to four-year terms. Utah law requires commissioners to represent composite skills in accounting, law, auditing, property assessment, management and finance. The commissioners, in consultation with the governor and with consent of the Senate, appoint an executive director to oversee the agency's day-to-day operations.

Tax commissioners conduct quasi-judicial hearings on state tax matters. Taxpayers who disagree with tax decisions of Tax Commission employees and/or county boards of equalization may appeal to the Tax Commission. The Tax Commission has final review authority of the appeals process, but taxpayers may appeal a decision to a district court or the Utah State Supreme Court.

The Tax Commission has numerous legal powers and duties to carry out its broad mandate outlined in the state constitution. These include the authority to:

- Require information from state and local officials;
- Subpoena witnesses to testify and produce records and documents;
- Supervise and direct the work of local tax officials;
- Direct proceedings, actions and prosecutions to enforce state tax laws;
- Prescribe forms relating to the assessment and collection of state and local taxes; and
- Extend or reconvene sessions of county boards of equalization.

Utah State Tax Commissioners



Commissioners, L-R: Jennifer N. Fresques, Commission Chair John L. Valentine, Rebecca L. Rockwell and John T. Deeds. Appointed by the Governor to administer and supervise Utah's tax laws.

Appeals

The commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the commissioners hold hearings and issue orders or final rulings. To provide general guidance for taxpayers, the commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues, and then post them on the Tax Commission website.

In FY 2024-2025, the Tax Commission received 1,972 appeals, down from 2,205 appeals in FY 2023-2024. The chart below shows a breakdown of the case types for FY 2024-2025.

Other Functions

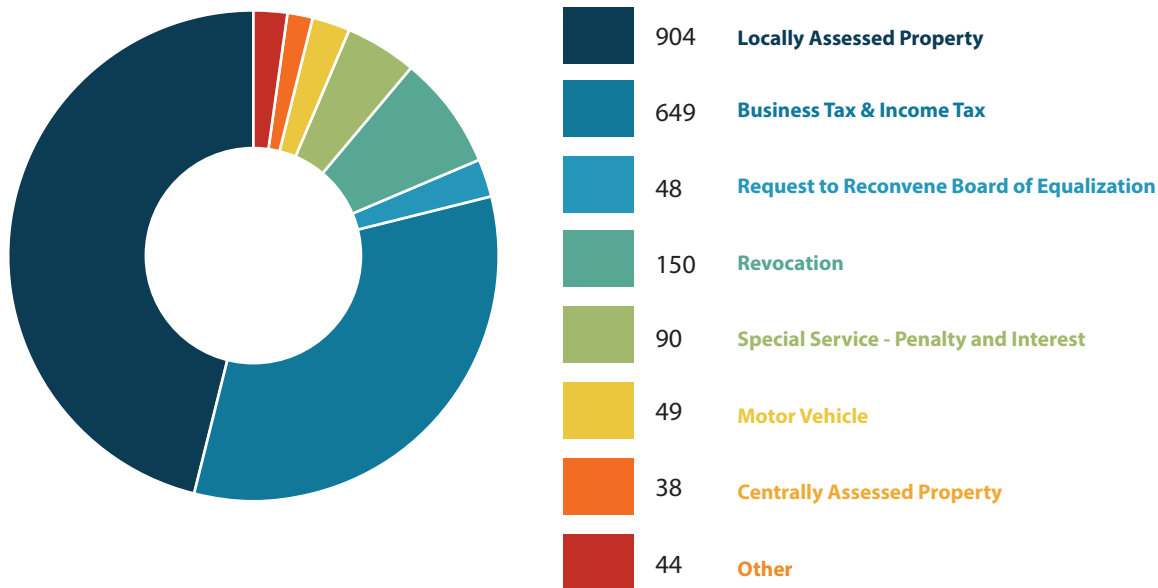
Beyond hearing tax appeals, the commissioners issue private letter rulings and adopt administrative rules, which help clarify tax law.

The commissioners also serve on the Governor’s Cabinet and chair the Farmland Assessment Advisory Committee. Their duties further include coordination with local governments and participation in national organizations.

By statute, the commissioners also manage other functions:

- The Economic and Statistical Unit provides tax-related data and analysis and produces economic reports.
- The Internal Audit Unit reviews agency functions.

Appealed Cases by Type



KEY PERFORMANCE MEASURES

In fiscal year 2025 the Tax Commission collected and distributed \$17.03 billion in state and local revenues, which was an increase of 5.4 percent. The agency's primary responsibilities include:

- Assist taxpayers with compliance and resolve account issues.
- Review tax returns and other information for accuracy and compliance.
- Process revenue and tax returns and update taxpayer information.
- Collect delinquent taxes.
- Register and issue titles for Utah motor vehicles and motor carriers.
- Regulate the automobile sales industry and enforce motor vehicle laws, including vehicle fraud and stolen vehicles.

The Tax Commission employs 729.5 full-time-equivalent employees to carry out these responsibilities.

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 deposit funds within 24 hours of receipt and within 72 hours during peak return periods. In fiscal year 2025 this goal was met 100 percent of the time.

B. Income Tax Refunds

Importance: The public expects and relies on timely income tax refunds. Digital technology, including electronic filing, has helped reduce the time taxpayers must wait to receive state income tax refunds.

Action: Timeliness of refunds generally depends on how early a taxpayer files a return. We strive to process income tax refund returns within 15 days of receipt, which occurs 99 percent of the time. Processing may be delayed if a return includes errors or some other feature that requires review.

C. Telephone Assistance

Importance: In order to help people with their tax and motor vehicle transactions, we provide timely, quality responses to all telephone inquiries.

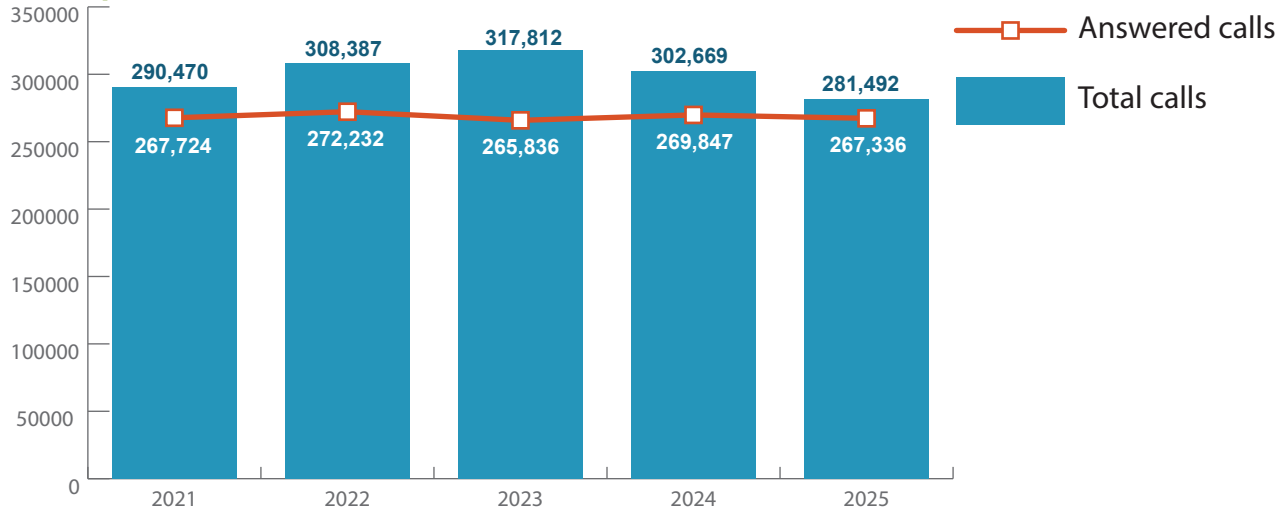
Action: Tax Commission staff assists people who contact us by telephone. Employees in the Customer Service Functional Area maintain front-line contact with the public on both tax and motor vehicle issues, while tax specialists in the Tax and Revenue Functional Area provide telephone assistance to customers with complex tax questions. The charts below show volume trends for both tax and motor vehicle calls.

D. DMV Wait Times

Importance: People needing Motor Vehicle Division (DMV) services deserve efficient assistance in a friendly manner. Long wait times are always a main concern and a target for improvement.

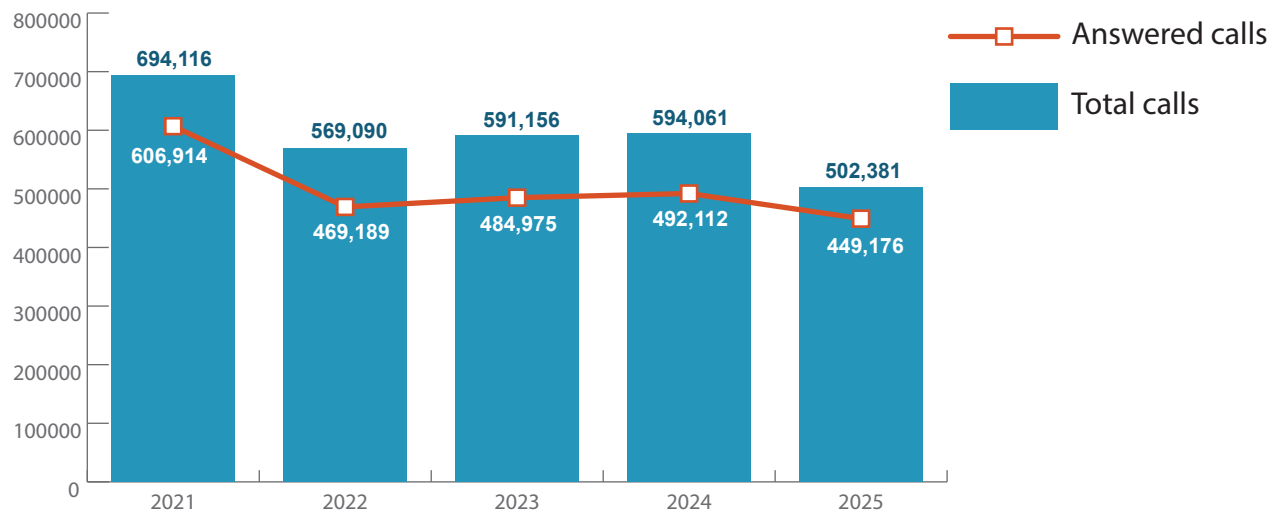
Action: The DMV continues to keep wait times low by promoting online services while at the same time monitoring peak periods and scheduling staff to meet customer demands.

Tax Telephone Assistance



This chart compares the number of taxpayer assistance telephone calls received to the number of taxpayer assistance telephone calls answered by a staff member.

DMV Telephone Assistance



This chart compares the total number of DMV assistance telephone calls received to the number of DMV assistance telephone calls answered by a staff member.

Electronic Filing and Payment Options

A. Income Tax Returns

Importance: The Tax Commission continues to use technological advances and alternative income tax return filing methods to keep pace with a growing population and economy. More than one million income tax returns are filed annually and the Tax Commission continues to encourage electronic filing. Utah taxpayers have these three electronic options:

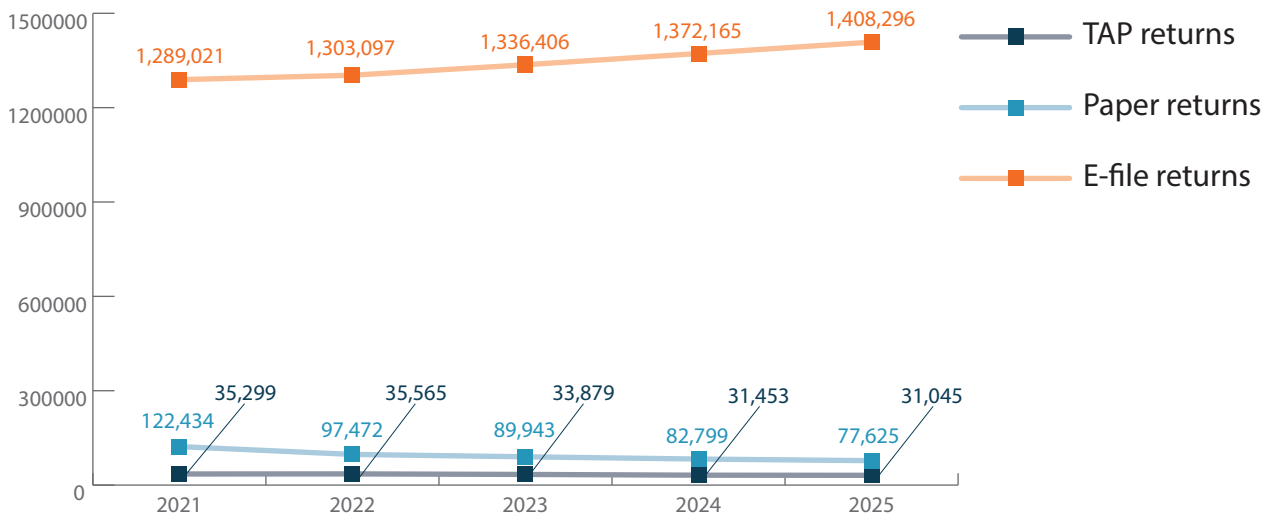
- Commercial software packages

- Modernized Electronic Filing (MEF) with the IRS
- Taxpayer Access Point (TAP), the Tax Commission’s free online option

Action:

We continue to promote the use of electronic filing options and expect the growing popularity of these options to endure. This helps offset the increase in the number of taxpayers filing returns due to Utah’s population growth and other factors.

Income Tax Returns Electronic Filing CY2024



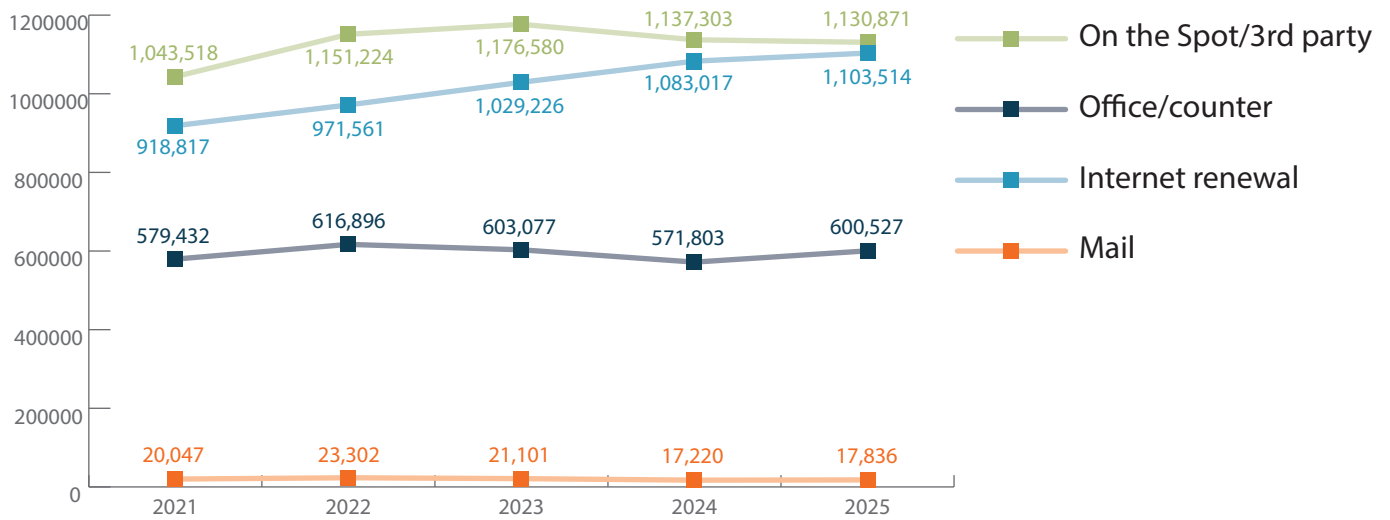
B. Motor Vehicle Transactions

Importance: The DMV titles and registers all Utah motor vehicles, off-highway vehicles and watercraft. Services are provided in DMV offices, online (i.e., REX renewals, Motor Vehicle Portal/MVP, Utah Person-to-Person/UPP, virtual appointments, etc.), by contracted third parties, and by mail.

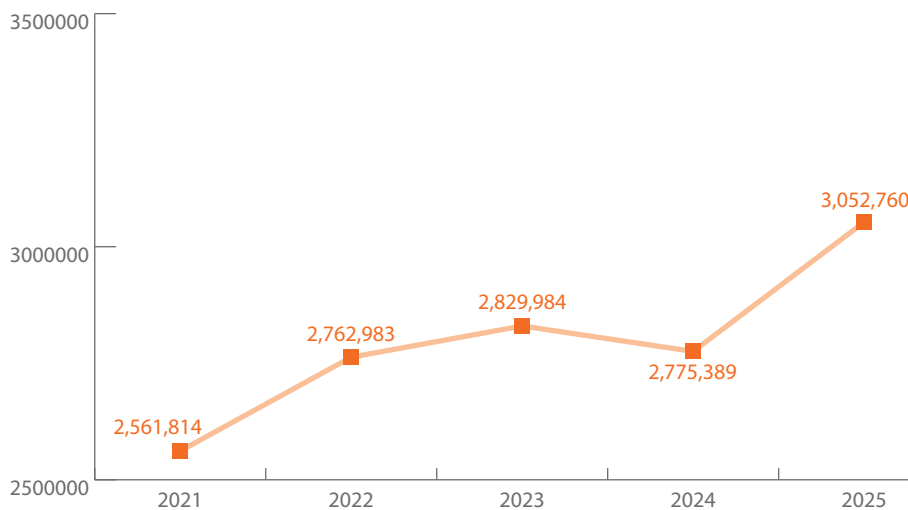
Action:

We encourage vehicle renewals online, at authorized "On the Spot" service stations, or by mail. Drivers who sign up for the automatic renewal option are given the information they need to complete required inspections and then have their registrations completed automatically. These services have allowed the DMV to keep up with Utah's growing population. The following charts show growth in different types of renewals and the increase in the total number of renewals.

DMV Renewal Transactions



DMV Renewal Trends



C. Quality Systems and Business Processes

Importance: Utah's tax and motor vehicle processes rely heavily on automated computer systems. They are used to accurately record and store information about millions of tax and motor vehicle transactions each year. On a daily basis these systems record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds.

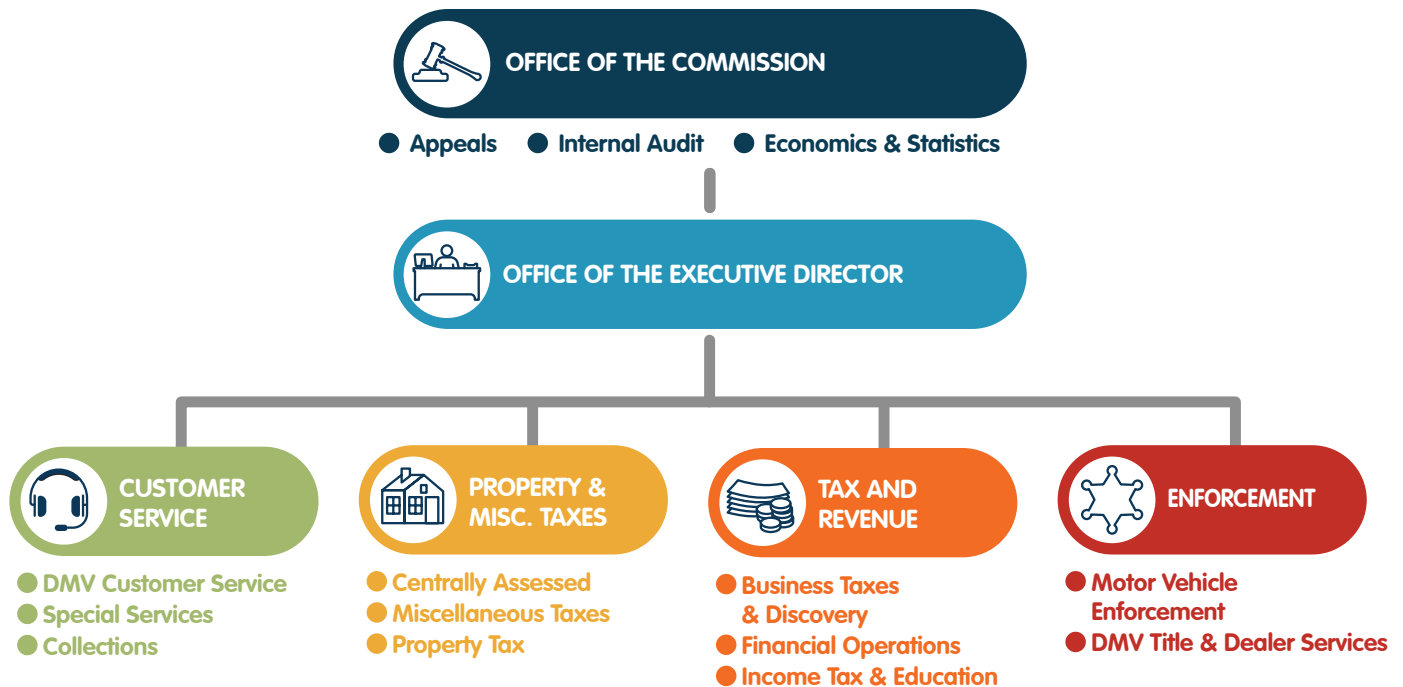
Action:

The Tax Commission maintains effective, reliable and secure systems through regular review, maintenance and upgrades. System changes are driven by legislation, recommendations from staff, and input from external customers. The Tax Commission manages system changes through service requests, which identify all affected components, responsible parties and necessary deadlines. Software upgrades are implemented at least annually. Before going live with a change or upgrade, staff thoroughly tests any process that will be used by any of our external customers.

FUNCTIONAL AREAS

The Tax Commission is organized into four functional areas that sit atop 11 finely-tuned divisions. This organization focuses our efforts on voluntary compliance with tax and motor vehicle laws.

Tax Commission Organization



Office of the Executive Director

The Office of the Executive Director contains the Administration Operational Area. Its primary functions are:

- Reviews legislation and drafts rules.
- Oversees implementation of tax laws.
- Provides daily oversight and support for all functional areas.
- Develops and manages the agency's budgeting and accounting functions.
- Coordinates with the Dept. of Government Operations and other state agencies.
- Creates and manages all publications, forms and instructions.
- Manages the Tax Commission websites.
- Manages agency reports.
- Coordinates media relations.

Customer Service

The Customer Service functional area provides customer support through three divisions, across multiple areas, including delinquent taxes and the Motor Vehicle Division (DMV).

DMV Customer Service Division

- Provides services for all motor vehicle transactions.
- Titles and registers Utah vehicles.

FY25 by the Numbers

Collected taxes and fees	\$724,836,770
Transactions	6,876,943
Registrations	3,860,542

Special Services Division

- Provides support services for collection activities.
- Handles all inbound communication on collection issues (including bankruptcy, garnishments, tax clearance, special events, waivers, and offers-in-compromise).

Collections Division

- Collects delinquent accounts where a lien has been issued and possible legal action may occur.
- Works with customers to pay delinquent balances in a timely manner.

Property & Miscellaneous Taxes

The Property & Miscellaneous Tax functional area performs its duties through three divisions.

Centrally Assessed Division

- Performs the direct appraisal and assessment of mining, oil and gas, and utility properties, as well as certain multistate and multicounty energy and transportation properties. Centrally assessed property includes the property of electric and gas utilities, railroads, airlines, pipelines, oil and gas production, and various mines such as metal, non-metal, coal, sand and gravel, and uranium.

Miscellaneous Taxes Division

- Educates, assists and audits taxpayers who file miscellaneous taxes (including beer and liquor, brine shrimp harvesting, fuel, motor fuel, special fuel, aviation fuel, insurance premiums, self-insurers, radioactive waste and the environmental assurance fee).
- Administers the International Fuel Tax Agreement (IFTA).

- Performs federal and state audits of mining and oil and gas severance tax and mineral production tax withholding.

Property Tax Division

- Provides oversight of county property assessments and tax systems.
- Performs assessment/sales ratio studies.
- Conducts performance reviews of county appraisal systems.
- Provides technical assistance and guidance for local assessment and tax collection, as well as farmland assessment evaluation and classification.
- Provides property tax administration and appraisal education for all state and county appraisers, as well as all county offices involved in property tax.
- Oversees the certified tax rate process.
- Provides statutory auditing services for Utah counties to audit local business personal property accounts and recommends annual updates to Personal Property Valuation Guides and Schedules.

Tax and Revenue

The responsibilities of the Tax and Revenue functional area are distributed among three divisions.

Business Taxes and Discovery Division

- Conducts taxpayer training and outreach programs.
- Reviews and examines corporate franchise/income and sales tax returns.

Financial Operations Division

- Receives, extracts and examines all incoming returns, documents and correspondence.
- Deposits all tax and fee payments.
- Captures return documents into the tax systems; corrects errors.
- Reviews and approves account applications; maintains account demographics.
- Records and classifies revenue and reconciles it to the general ledger.
- Accounts for and distributes assets held by the state for various local government entities.
- Compares current cash flows and actual results to previous years.

FY25 by the Numbers

Electronic returns	3,214,735
Paper returns	162,260
DMV images	5,970,656

Income and Education Division

- Assists taxpayers with tax obligations and tax questions.
- Assists CPAs and tax preparers with complex tax questions.
- Offers tax-filing webinars, FAQs and a chatbot.
- Reviews and examines individual income, partnership and withholding returns.

DMV Title & Dealer Services

- Provides motor vehicle transaction customer service.
- Helps motor vehicle dealers title and register vehicles.
- Processes DMV transactions.
- Helps tow yards and law enforcement agencies return impounded vehicles to their rightful owners.
- Reviews out-of-state vehicle titles for validity, salvage concerns, and other fraudulent title trends.

Enforcement

The Enforcement Functional Area provides title and dealer enforcement and customer service through two divisions. They also enforce tax law and tobacco law.

Two other functions of the Enforcement functional area are the Criminal Investigative Unit (CIU) and Tobacco Tax Unit. CIU is a special functions law enforcement section that investigates delinquent tax fraud cases. The Tobacco Tax Unit enforces Utah’s tobacco laws.

Motor Vehicle Enforcement Division (MVED)

- Promotes compliance with laws related to motor vehicle compliance, fraud and theft.
- Licenses and regulates new and used motor vehicle dealers, including salesperson licenses.
- Investigates motor vehicle related crimes, such as odometer fraud and title fraud and any motor vehicle-related fraud.

FY25 by the Numbers	
Complaints and cases	8,218
Stolen vehicles recovered	121
Value of recovered vehicles.....	\$1,245,908

REVENUE

As shown below, total revenues collected by the Tax Commission increased 5.4 percent, from \$16.15 billion in FY 2024 to \$17.03 billion in FY 2025.

Revenue Summary (millions of dollars)

Tax/Fee	FY 2024	FY 2025	Net Change	% Change
Individual Income Tax	\$6,214.5	\$6,607.4	\$392.8	6.3%
State Sales and Use Tax	\$4,541.6	\$4,677.0	\$135.3	3.0%
Corporate Tax*	\$883.4	\$948.5	\$65.1	7.4%
Beer Tax	\$18.6	\$18.6	\$0.0	0.0%
Cigarette Tax	\$65.3	\$57.2	(\$8.0)	-12.3%
Tobacco Tax	\$21.3	\$20.4	(\$0.9)	-4.4%
Insurance Premium Tax	\$237.7	\$264.6	\$26.9	11.3%
Oil and Gas Severance Tax	\$76.3	\$83.3	\$7.0	9.2%
Mining Severance Tax	\$11.7	\$20.8	\$9.1	77.9%
Local Option Sales and Use Taxes	\$2,593.5	\$2,758.4	\$165.0	6.4%
Oil and Gas Conservation Fee	\$7.8	\$7.8	\$0.1	0.8%
911 Emergency Services Telephone Charge	\$70.9	\$63.5	(\$7.4)	-10.5%
Cable/Satellite Excise Tax	\$20.6	\$19.9	(\$0.7)	-3.4%
Mineral Production Withholding	\$57.0	\$52.3	(\$4.6)	-8.2%
Motor Fuel Tax	\$451.9	\$486.3	\$34.4	7.6%
Special Fuel Tax	\$196.9	\$206.2	\$9.3	4.7%
Aviation Fuel Tax	\$7.1	\$7.8	\$0.8	10.8%
Motor Vehicle Registration Fees	\$225.4	\$258.9	\$33.5	14.9%
Local Transportation Corridor Preservation Fee	\$26.8	\$27.7	\$1.0	3.6%
Other Motor Vehicle Taxes and Fees	\$345.3	\$361.6	\$16.3	4.7%
Other Taxes and Fees	\$80.9	\$83.7	\$2.8	3.5%
Total	\$16,154.5	\$17,032.1	\$877.6	5.4%

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

For revenues broken out by fund type and source, see Appendix I on page 37.

Individual Income Tax

The Legislature reduced the state individual income tax rate from 4.55 percent to 4.5 percent for tax years starting Jan. 1, 2025. Most taxpayers are able to claim one or more tax credits, including a taxpayer tax credit, retirement or Social Security benefits tax credit, a state earned income tax credit, and a child tax credit. Revenues from this tax are deposited into the Income Tax Fund.

An employer must withhold state income tax from employee earnings (unless the employee has filed a withholding exemption certificate) if the employer:

1. pays wages to any employee for work done in Utah, or
2. pays wages to Utah resident employees for work done outside Utah.

With Tax Commission approval, an employer that does business in Utah for 60 days or less in a calendar year may be exempt from Utah withholding requirements.

[Utah Code, Title 59, Chapter 10](#)

Mineral Production Withholding

A mineral producer must withhold state income tax on any gross production payments to working interests, royalty interest or overriding royalty owners for mineral production or extraction in Utah. Income recipients may claim a credit on their Utah income tax returns for the amount a producer withholds.

[Utah Code, Title 59, Chapter 6](#)

Individual Income Tax

FY 2025	\$6,607,355,667
2024	\$6,214,528,683
2023	\$6,432,141,610
2022	\$6,771,925,739
2021	\$6,110,511,295

Mineral Prod. Withholding Tax

FY 2025	\$52,321,063
2024	\$56,968,373
2023	\$64,848,228
2022	\$40,244,945
2021	\$16,154,081

State Individual Income Tax by Adjusted Gross Income Groups (Full-year Residents) Based on 2023 tax year

Adjusted Gross Income Group	No. of Returns	Adjusted Gross Income	State Income Tax Liability	% of Returns	% of Tax Liability
\$10,000 or less	134,963	-\$580,685,670	\$245,255	9.38%	0.00%
>\$10,000 - \$25,000	206,641	\$3,571,118,722	\$13,595,636	14.36%	0.27%
>\$25,000 - \$50,000	317,455	\$11,801,817,376	\$245,832,507	22.06%	4.79%
>\$50,000 - \$75,000	224,879	\$13,883,979,039	\$433,579,101	15.62%	8.46%
>\$75,000 - \$100,000	158,027	\$13,718,752,192	\$487,498,421	10.98%	9.51%
>\$100,000 - \$125,000	115,766	\$12,949,063,030	\$501,099,195	8.04%	9.77%
>\$125,000 - \$150,000	80,938	\$11,063,253,448	\$460,777,128	5.62%	8.99%
>\$150,000 - \$250,000	131,490	\$24,619,978,579	\$1,091,615,032	9.14%	21.29%
>\$250,000 - \$500,000	50,077	\$16,682,150,081	\$741,924,261	3.48%	14.47%
>\$500,000 - \$1,000,000	12,760	\$8,545,528,137	\$370,975,954	0.89%	7.23%
Over \$1,000,000	6,256	\$19,466,521,369	\$780,658,388	0.43%	15.22%
Total	1,439,252	\$135,721,476,303	\$5,127,800,878	100%	100%

State Income Tax Contributions

Category	2019		2020		2021		2022		2023	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Homeless Assistance	2,325	\$60,600	2,669	\$85,668	2,237	\$84,113	2,228	\$114,136	1,765	\$54,241
Children's Organ Transplant	1,989	\$39,268	2,107	\$49,317	1,841	\$41,656	1,719	\$38,607	1,436	\$29,997
School District Foundation	1,445	\$38,891	1,371	\$40,659	1,236	\$60,800	1,146	\$36,128	969	\$31,402
Clean Air	2,349	\$38,815	2,272	\$45,061	2,068	\$45,047	1,796	\$33,996	1,415	\$28,797
Suicide Prevention	1,730	\$27,970	1,988	\$39,300	1,715	\$35,888	1,550	\$31,621	1,266	\$26,354
Totals	9,838	\$205,544	10,407	\$260,005	9,097	\$267,504	8,439	\$254,488	6,851	\$170,791

State Individual Income Tax County Comparison (Full-year Residents) Ranked by Average Adjusted Gross Income for 2023 tax year

County	No. of Returns	Average Adjusted Gross Income	Average State Income Tax Liability
Summit	23,223	\$263,287	\$10,441
Morgan	5,189	\$145,401	\$5,982
Wasatch	14,299	\$131,514	\$5,234
Davis	149,063	\$100,054	\$3,878
Utah	272,609	\$94,755	\$3,557
Salt Lake	530,411	\$94,662	\$3,669
Washington	82,060	\$89,118	\$3,237
Cache	54,621	\$85,362	\$3,048
Weber	120,706	\$82,360	\$3,027
Duchesne	8,559	\$80,796	\$2,913
Juab	5,046	\$80,494	\$2,867
Tooele	33,230	\$79,054	\$2,906
Rich	1,055	\$78,628	\$2,806
Box Elder	25,692	\$77,507	\$2,723
Uintah	13,135	\$75,257	\$2,540
Grand	5,029	\$74,088	\$2,660
Millard	5,276	\$71,050	\$2,433
Kane	3,431	\$70,938	\$2,403
Wayne	1,205	\$69,882	\$2,255
Sevier	8,800	\$69,809	\$2,272
Emery	3,992	\$69,281	\$2,303
Sanpete	10,820	\$68,327	\$2,320
Iron	23,848	\$68,228	\$2,301
Daggett	399	\$68,207	\$2,299
Carbon	8,325	\$67,163	\$2,271
Beaver	2,945	\$63,756	\$2,034
Garfield	2,150	\$63,499	\$2,109
San Juan	4,442	\$60,141	\$1,603
Piute	595	\$54,470	\$1,629
Unknown/out of state	19,097	\$92,694	\$3,182
State	1,439,252	\$94,300	\$3,563

See more about Utah income tax returns at tax.utah.gov/econstats/income/state-returns

Corporate Franchise & Income Tax

The Legislature reduced the state corporate franchise and income tax rate from 4.55 percent to 4.5 percent for tax years starting Jan. 1, 2025. The minimum tax is \$100 per corporation. Revenues from this tax are deposited into the Income Tax Fund.

Utah Code, Title 59, Chapter 7

The gross receipts tax is imposed on the gross receipts of certain electrical and other corporations that are not required to pay corporate franchise, income, or another in-lieu-of-income tax unless they are exempt under §59-7-102(2).

Utah Code, Title 59, Chapter 8

The radioactive waste tax is assessed on facilities that store, process or recycle radioactive waste in Utah. The tax is a percentage of gross receipts, ranging from 0.5 to 12 percent depending on the specific type of waste received.

Utah Code, Title 59, Chapter 24

Corp Franchise & Income Tax*	
FY 2025	\$948,519,550
2024	\$883,389,846
2023	\$869,902,502
2022	\$937,045,419
2021	\$742,697,439

*Includes gross receipts tax and radioactive waste tax.

State Corporate Tax Liability by Taxable Income Groups (Non-minimum taxpayers*)

Based on 2023 tax year

Taxable Income Group	No. of Returns	% of Total Returns	Tax Liability	% of Total Corporate Tax Liability	Net Taxable Income
Under \$10,000	2,027	18.94%	\$518,203	0.06%	\$11,062,800
\$10,000 - \$50,000	2,737	25.57%	\$3,197,790	0.35%	\$68,192,856
>\$50,000 - \$100,000	1,220	11.40%	\$4,101,300	0.45%	\$87,372,517
>\$100,000 - \$1,000,000	3,067	28.66%	\$48,767,873	5.39%	\$1,038,101,427
>\$1,000,000 - \$10,000,000	1,316	12.30%	\$196,512,783	21.71%	\$4,176,302,691
Over \$10,000,000	335	3.13%	\$652,265,251	72.04%	\$13,881,512,595
Total	10,702	100.00%	\$905,363,200	100.00%	\$19,262,544,886

*This table represents corporations that pay more than the minimum \$100 tax.

State Corporate Tax Liability by Industry

Based on 2023 tax year

Industry (NAICS)	No. of Returns	Tax Liability	% of Corporate Tax Liability
Agriculture, Forestry, Fishing and Hunting	135	\$5,478,244	0.6%
Mining	360	\$10,062,347	1.1%
Utilities	110	\$15,746,678	1.7%
Construction	1,096	\$33,893,134	3.7%
Manufacturing	2,751	\$245,752,788	27.1%
Wholesale Trade	2,112	\$56,310,154	6.2%
Retail Trade	1,465	\$99,111,933	10.9%
Transportation and Warehousing	439	\$24,279,994	2.7%
Information	1,779	\$67,022,358	7.4%
Finance and Insurance	3,762	\$117,129,324	12.9%
Real Estate and Rental and Leasing	1,166	\$16,494,978	1.8%
Professional, Scientific, and Technical Services	5,968	\$40,881,063	4.5%
Management of Companies and Enterprises	2,443	\$143,781,043	15.8%
Administrative and Support and Waste Management and Remediation Services	904	\$6,248,981	0.7%
Educational Services	201	\$687,259	0.1%
Health Care and Social Assistance	716	\$3,836,018	0.4%
Arts, Entertainment, and Recreation	243	\$2,592,937	0.3%
Accommodation and Food Services	375	\$7,539,624	0.8%
Other Services (except Public Administration)	493	\$3,100,189	0.3%
Unknown or Undisclosable	3,164	\$7,911,974	0.9%
Total	29,682	\$907,861,020	100%

The amounts in this table reflect the tax liabilities shown on returns, which do not equal the tax amounts received. Most returns are filed on a calendar year basis, but receipts reported in this report are based on the state's fiscal year.

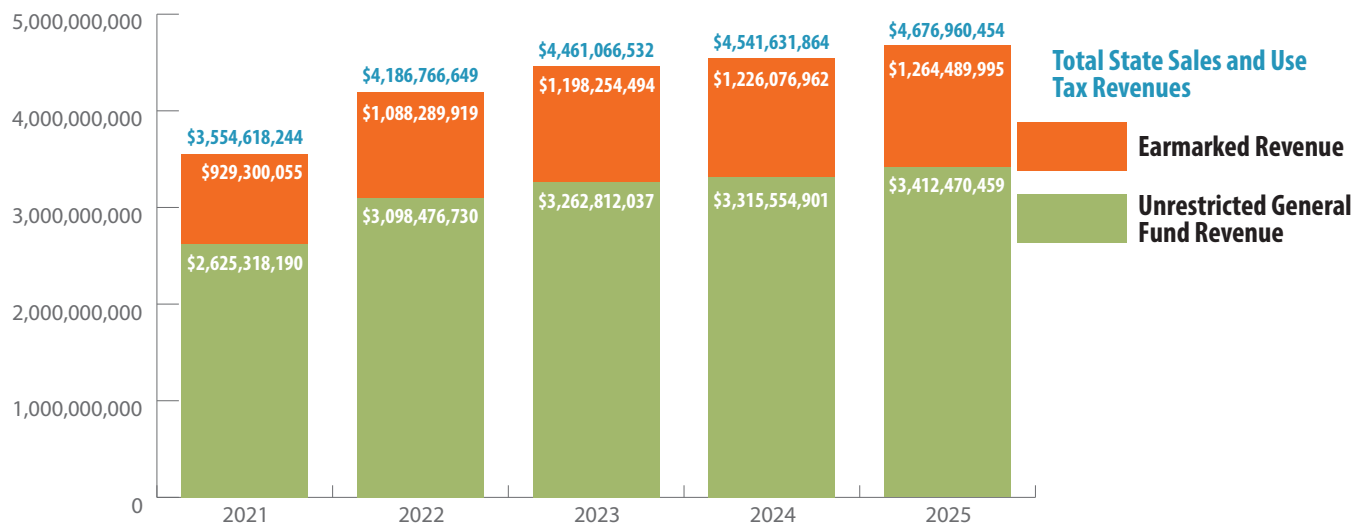
See more about Utah corporate income tax returns at tax.utah.gov/econstats/income/corporate

State Sales and Use Tax

Utah imposes a sales and use tax at 4.85 percent. Residential fuel and grocery food are taxed at 2.0 percent and 1.75 percent, respectively. Revenues from this tax that are not earmarked to other funds or purposes are deposited into the General Fund.

Utah Code Ann. §59-12-103

State Sales and Use Tax Revenues (fiscal year)



Local Sales and Use Tax

All Utah counties, cities and towns have adopted ordinances to impose a 1 percent local option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Aside from a few small earmarks, revenue from this tax is returned to participating local governments using a divided distribution: 50 percent of local sales tax revenue is distributed to local governments on a prorated population basis, while the remaining 50 percent is distributed based on point-of-sale. Relatively small earmarks from this tax go to the Qualified Emergency Food Agencies Fund and the Homeless Shelter Cities Mitigation Restricted Account.

Utah Code, Title 59, Chapter 12, Part 2

Local Sales and Use	
FY 2025	\$1,057,317,079
2024	\$1,005,753,868
2023	\$999,054,734
2022	\$935,762,556
2021	\$799,476,654

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

County Option Sales Tax

All counties in Utah have adopted ordinances to impose a 0.25 percent county option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Revenue from this tax is returned to participating counties based on a 50 percent prorated population, 50 percent point-of-sale distribution formula. A relatively small earmark from this tax goes to the Qualified Emergency Food Agencies Fund.

Utah Code, Title 59, Chapter 12, Part 11

County Option

FY 2025	\$264,420,057
2024	\$251,558,973
2023	\$249,775,341
2022	\$233,940,220
2021	\$199,933,194

Arts and Zoological Sales Tax

The botanical, cultural, recreational and zoological tax, sometimes called "ZAP" (zoo arts and parks) or "RAP" (recreation, arts and parks), may be imposed at 0.10 percent on transactions subject to the sales and use tax, except for food and food ingredients. This tax may be adopted by any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations.

Utah Code, Title 59, Chapter 12, Part 7 and Part 14

Arts and Zoos

FY 2025	\$86,842,759
2024	\$82,289,792
2023	\$81,387,862
2022	\$74,012,901
2021	\$61,994,072

Rural Hospital Sales Tax

A qualifying rural county or city may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients.

Utah Code, Title 59, Chapter 12, Part 8

Rural Hospital

FY 2025	\$16,783,818
2024	\$10,624,256
2023	\$9,534,859
2022	\$9,434,850
2021	\$8,248,900

Resort Communities Sales Tax

A municipality whose transient room capacity is at least 66 percent of its permanent census population may impose the resort communities sales tax up to 1.1 percent. A municipality may impose an additional 0.5 percent tax if it imposed a license fee or tax on businesses based on gross receipts on or before Jan. 1, 1996. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients. Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are also exempt from this tax.

Utah Code Ann. §§59-12-401 and 402

Resort Communities

FY 2025	\$49,532,961
2024	\$45,773,671
2023	\$45,073,727
2022	\$43,106,950
2021	\$33,368,712

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Statewide Motor Vehicle Rental Tax

The statewide motor vehicle rental tax is imposed at 2.5 percent on all short-term leases and rentals of motor vehicles of no more than 30 days. There is an exemption for a rental vehicle replacing a motor vehicle that is being repaired and for a motor vehicle rented as a personal household goods moving van. Revenues generated by this tax are credited to the Marda Dillree Corridor Preservation Fund.

Utah Code, Title 59, Chapter 12, Part 12

Motor Vehicle Rental

FY 2025	\$9,825,094
2024	\$10,383,040
2023	\$9,768,039
2022	\$9,348,832
2021	\$5,325,188

Transient Room Taxes

The transient room tax is applied on amounts paid for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive

days. A county may impose this tax up to 4.25 percent, while a municipality may also impose this tax up to 1.5 percent. The state also imposes a transient room tax of 0.32 percent.

Utah Code, Title 59, Chapter 12, Parts 3 and 3A, and Title 59, Chapter 28

	County Transient Room Tax	Municipality Transient Room Tax	State Transient Room Tax	Total
FY 2025	\$116,484,940	\$27,229,246	\$8,963,062	\$152,677,248
2024	\$114,179,312	\$24,065,291	\$8,773,544	\$147,021,448
2023	\$109,772,542	\$23,659,805	\$8,289,173	\$141,721,520
2022	\$104,950,998	\$22,452,324	\$7,991,773	\$135,395,095
2021	\$68,225,758	\$14,059,335	\$5,149,916	\$87,435,009

Tourism-Related Sales Taxes (TRCC)

The tourism, recreation, cultural and convention facilities tax allows counties to impose any or all of the following taxes:

- A tax of up to 7 percent on all short-term motor vehicle rentals, except for short-term rentals made for the purpose of temporarily replacing a motor vehicle that is being repaired.
- A tax of up to 7 percent on short-term rentals of off-highway vehicles and recreational vehicles.

- A tax of up to 1 percent on all restaurant sales of alcoholic beverages, food and food ingredients, or prepared food.

A county of the first class may also impose a tax of up to 0.5 percent on charges for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive days.

Utah Code, Title 59, Chapter 12, Part 6

	Restaurant Tax	Motor Vehicle Leasing Tax	Room Rental Tax	OHV and RV Leasing Tax	Total
FY 2025	\$90,728,718	\$27,117,424	\$4,109,700	\$634,412	\$122,590,254
2024	\$86,766,755	\$26,320,994	\$3,784,113	\$504,374	\$117,376,236
2023	\$82,772,265	\$25,362,965	\$3,764,944	\$212,127	\$112,112,301
2022	\$74,978,883	\$25,036,884	\$3,205,415	\$85,778	\$103,306,960
2021	\$61,066,008	\$14,197,138	\$1,528,257	-	\$76,791,402

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Local Option Sales & Use Taxes for Transportation

A county, city or town may impose a combination of local option sales taxes to fund transportation, up to a maximum of 1.25 percent. These taxes are imposed on the transaction price of goods and services subject to the state sales and use tax, except for food and food ingredients. A combination of the following local option taxes may be imposed:

- A county, city or town may impose a public transit tax (§59-12-2213), up to 0.3 percent; or a city or town may impose a municipal highways tax (§59-12-2215), up to 0.3 percent.
- A county, city or town may impose an additional public transit tax (§59-12-2214), at 0.25 percent; or a county may impose a fixed guideway tax (§59-12-2216), up to 0.3 percent.

- A county may impose a transportation tax (§59-12-2217), up to 0.25 percent; or a county, city, or town may impose an airports, highways and public transit systems tax (§59-12-2218), at 0.25 percent.
- A county may impose a highways and public transit tax (§59-12-2219), at 0.25 percent.
- A county may impose a public transit tax (§59-12-2220), at 0.2 percent.

Revenues generated from these taxes are returned to participating localities and/or the local transit authority (if applicable).

Utah Code Ann. §§59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, and 59-12-2220

	Public Transit Tax	Fixed Guideway Tax	Municipal Highways Tax	Airports, Highways & Public Transit Systems Tax	County Option Tax for Highways and Public Transit	County Option for Public Transit	Total
FY 2025	\$488,482,999	\$57,802,412	\$31,321,566	\$41,104,092	\$226,320,946	\$40,105,354	\$885,137,370
2024	\$489,787,178	\$45,863,723	\$28,490,960	\$38,213,067	\$215,365,697	\$18,281,427	\$836,002,053
2023	\$486,807,381	\$45,413,097	\$28,177,874	\$37,833,998	\$211,579,086	\$6,262,683	\$816,074,119
2022	\$453,026,886	\$43,027,950	\$26,499,451	\$35,852,209	\$198,542,200	\$5,847,302	\$762,795,998
2021	\$385,975,631	\$36,498,926	\$22,263,258	\$30,408,762	\$168,487,055	\$4,413,520	\$648,047,152

Other Local Option Sales Taxes

Other sales taxes imposed by local governments and the state include:

- Supplemental state sales tax, imposed at up to 0.3 percent
- Town option sales tax, imposed at up to 1 percent; and city or town option sales tax imposed at up to 0.2 percent
- Municipal energy sales tax, imposed at up to 6 percent on the delivered value of energy

- Correctional facility sales tax, imposed at 0.5 percent in Salt Lake City
- Capital city revitalization sales tax, imposed at 0.5 percent in Salt Lake City

Utah Code, Title 10, Chapter 1, Part 3; Title 59, Chapter 12, Parts 13, 20 and 21; and §59-12-402.1

	Supplemental State Tax	Town Option & City or Town Option Sales Tax	Municipal Energy Sales Tax	Correctional Facility Sales Tax	Capital City Revitalization Sales Tax	Total
FY 2025	\$7,083,439	\$14,346,521	\$10,817,284	\$56,178,745	\$22,108,028	\$110,534,017
2024	\$6,741,063	\$13,793,205	\$10,561,206	\$53,340,721	-	\$84,436,195
2023	\$6,739,084	\$14,443,703	\$16,893,359	\$54,205,891	-	\$92,282,037
2022	\$6,511,960	\$13,775,717	\$10,230,267	\$49,828,782	-	\$80,346,726
2021	\$5,700,109	\$11,945,661	\$6,880,844	\$39,229,454	-	\$63,756,068

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Taxable Sales & Purchases by Industry*

	CY 2023 Taxable Sales	CY 2024 Taxable Sales	Percent Change
Agriculture, forestry, fishing & hunting (11)	\$45,143,746	\$46,621,558	3.27%
Mining, quarrying, & oil & gas extraction (21)	\$662,730,753	\$547,539,327	-17.38%
Utilities (22)	\$3,561,416,938	\$3,465,364,913	-2.70%
Construction (23)	\$1,848,664,826	\$1,938,926,848	4.88%
Manufacturing (31-33)	\$4,718,278,025	\$4,685,237,224	-0.70%
Wholesale trade-durable goods (423)	\$7,812,822,747	\$7,927,417,692	1.47%
Wholesale trade-nondurable goods (424)	\$1,306,397,407	\$1,331,326,585	1.91%
Wholesale trade-agents & brokers (425)	\$180,207,483	\$176,486,152	-2.07%
Retail-motor vehicle & parts dealers (441)	\$10,496,941,793	\$10,465,976,935	-0.29%
Retail-furniture & home furnishings stores (442,4491)	\$1,353,916,990	\$1,277,866,023	-5.62%
Retail-electronics & appliance stores (443,4492)	\$1,532,868,872	\$1,461,639,521	-4.65%
Retail-build. Material, garden equip. & Supplies dealers (444)	\$5,749,954,437	\$5,847,433,699	1.70%
Retail-food & beverage stores (445)	\$6,744,211,281	\$7,036,920,585	4.34%
Retail-health & personal care stores (446,456)	\$978,872,754	\$987,755,341	0.91%
Retail-gasoline stations (447,457)	\$1,989,073,030	\$2,047,297,882	2.93%
Retail-clothing & clothing accessories stores (448,458)	\$2,559,196,686	\$2,625,198,747	2.58%
Retail-sporting goods, hobby, music & book stores (451,4591,4592)	\$1,579,955,370	\$1,585,376,742	0.34%
Retail-general merchandise stores (452,455)	\$9,765,552,408	\$10,255,048,068	5.01%
Retail-miscellaneous store retailers (453,4593-4599)	\$2,712,702,895	\$2,759,268,725	1.72%
Retail-nonstore retailers (454)	\$8,015,454,787	\$8,514,399,530	6.22%
Transportation & warehousing (48-49)	\$369,018,251	\$396,599,772	7.47%
Information (51)	\$3,696,088,218	\$3,999,181,997	8.20%
Finance & insurance (52)	\$397,119,256	\$459,004,667	15.58%
Real estate, rental & leasing (53)	\$2,544,774,517	\$2,727,323,143	7.17%
Professional, scientific & technical services (54)	\$2,189,770,235	\$2,439,720,573	11.41%
Management of companies & enterprises (55)	\$35,827,032	\$31,094,996	-13.21%
Admin. & Support & waste manag. & Remed. Services (56)	\$451,572,399	\$494,734,189	9.56%
Educational services (61)	\$231,652,064	\$276,708,169	19.45%
Health care & social assistance (62)	\$193,805,496	\$190,849,711	-1.53%
Arts, entertainment and recreation (71)	\$1,429,673,939	\$1,558,320,780	9.00%
Accommodation (721)	\$3,365,004,039	\$3,512,990,107	4.40%
Food services & drinking places (722)	\$7,854,569,566	\$8,205,405,556	4.47%
Other services-except public administration (81)	\$2,501,365,904	\$2,514,759,368	0.54%
Public administration (92)	\$362,251,081	\$391,274,753	8.01%
Private motor vehicle sales	\$2,319,229,941	\$2,161,858,208	-6.79%
Special event sales	\$103,924,070	\$108,426,991	4.33%
Unknown/nonclassifiable	\$1,892,733	\$1,710,592	-9.62%
Prior-period payments & refunds	\$995,471,564	\$737,918,071	-25.87%
Total	\$102,657,373,533	\$105,190,983,740	2.47%

See more details of taxable purchases by industry at tax.utah.gov/econstats/sales

*The numbers in parentheses (first column) represent industry codes according to the North American Industry Classification System (NAICS).

Taxable Sales & Purchases by County

County	CY 2023 Taxable Sales	CY 2024 Taxable Sales	Percent Change
Beaver County	\$201,615,033	\$190,996,581	-5.27%
Box Elder County	\$1,330,274,167	\$1,381,312,087	3.84%
Cache County	\$3,263,354,488	\$3,305,357,768	1.29%
Carbon County	\$582,971,074	\$541,313,365	-7.15%
Daggett County	\$34,818,271	\$33,938,029	-2.53%
Davis County	\$8,689,470,181	\$8,910,044,161	2.54%
Duchesne County	\$1,166,456,444	\$1,152,509,865	-1.20%
Emery County	\$206,740,305	\$200,669,672	-2.94%
Garfield County	\$211,095,970	\$230,837,651	9.35%
Grand County	\$700,535,608	\$710,457,806	1.42%
Iron County	\$1,636,786,197	\$1,735,225,492	6.01%
Juab County	\$300,072,249	\$283,861,346	-5.40%
Kane County	\$398,204,387	\$394,003,221	-1.06%
Millard County	\$761,018,444	\$642,011,535	-15.64%
Morgan County	\$235,721,923	\$266,049,917	12.87%
Piute County	\$19,901,218	\$19,313,432	-2.95%
Rich County	\$117,476,208	\$124,276,574	5.79%
Salt Lake County	\$41,950,608,011	\$42,782,132,079	1.98%
San Juan County	\$274,353,930	\$280,295,633	2.17%
Sanpete County	\$497,264,270	\$507,882,055	2.14%
Sevier County	\$632,198,943	\$651,677,753	3.08%
Summit County	\$3,448,938,127	\$3,561,588,635	3.27%
Tooele County	\$1,426,945,064	\$1,468,543,899	2.92%
Uintah County	\$1,661,154,771	\$1,537,501,014	-7.44%
Utah County	\$17,737,195,255	\$18,479,090,210	4.18%
Wasatch County	\$1,319,428,170	\$1,396,465,682	5.84%
Washington County	\$6,769,408,765	\$7,135,597,679	5.41%
Wayne County	\$105,840,125	\$113,365,310	7.11%
Weber County	\$7,039,067,439	\$7,301,915,659	3.73%
Indeterminate Location	-\$61,541,504	-\$147,250,370	139.27%
Total	\$102,657,373,533	\$105,190,983,740	2.47%

Taxable Sales & Purchases by Select Cities

City	CY 2023 Taxable Sales	CY 2024 Taxable Sales	Percent Change
American Fork	\$1,817,272,137	\$1,830,920,178	0.75%
Beaver City	\$113,083,464	\$112,464,715	-0.55%
Blanding	\$70,780,231	\$74,924,801	5.86%
Bountiful	\$858,069,282	\$919,159,709	7.12%
Brigham	\$460,781,344	\$458,572,362	-0.48%
Cedar City	\$1,350,782,732	\$1,422,798,430	5.33%
Centerville	\$655,570,672	\$662,779,726	1.10%
Clearfield	\$441,389,808	\$471,551,394	6.83%
Cottonwood Heights	\$853,189,081	\$873,709,491	2.41%
Delta	\$264,819,034	\$289,276,917	9.24%
Draper	\$2,582,029,041	\$2,566,181,004	-0.61%
Eagle Mountain	\$503,990,309	\$662,848,460	31.52%
Farmington	\$786,396,174	\$797,081,279	1.36%
Heber	\$808,218,337	\$847,123,091	4.81%
Herriman	\$620,155,640	\$667,559,278	7.64%
Holladay	\$493,273,848	\$501,461,416	1.66%
Hurricane	\$697,460,883	\$762,510,488	9.33%
Kanab	\$172,020,393	\$173,478,983	0.85%

City	CY 2023 Taxable Sales	CY 2024 Taxable Sales	Percent Change
Kaysville	\$620,227,402	\$646,035,998	4.16%
Kearns	\$252,123,230	\$255,920,059	1.51%
Layton	\$2,372,306,906	\$2,390,424,055	0.76%
Lehi	\$2,243,827,684	\$2,196,024,179	-2.13%
Lindon	\$985,767,963	\$1,064,818,071	8.02%
Logan	\$2,015,351,967	\$2,003,645,459	-0.58%
Magna	\$299,785,672	\$326,275,384	8.84%
Midvale	\$1,243,851,763	\$1,268,376,107	1.97%
Millcreek	\$1,216,498,781	\$1,258,538,022	3.46%
Moab	\$475,319,702	\$487,513,718	2.57%
Monticello	\$44,491,785	\$45,829,426	3.01%
Morgan City	\$140,204,725	\$144,751,743	3.24%
Murray	\$2,941,146,653	\$2,994,333,487	1.81%
Nephi	\$177,236,085	\$184,164,367	3.91%
North Salt Lake	\$687,430,040	\$665,776,152	-3.15%
Ogden	\$2,698,519,402	\$2,828,811,111	4.83%
Orem	\$3,637,121,770	\$3,666,859,329	0.82%
Park City	\$1,646,598,231	\$1,709,123,904	3.80%
Payson	\$508,338,388	\$500,304,087	-1.58%
Pleasant Grove	\$904,942,757	\$974,484,923	7.68%
Price	\$376,845,668	\$393,174,282	4.33%
Provo	\$2,252,040,501	\$2,038,378,466	-9.49%
Richfield	\$422,639,091	\$432,016,806	2.22%
Riverdale	\$1,104,342,784	\$1,108,715,342	0.40%
Riverton	\$1,197,670,941	\$1,264,745,878	5.60%
Roosevelt	\$397,367,790	\$421,290,926	6.02%
Roy	\$513,152,102	\$534,741,403	4.21%
Salt Lake City	\$11,996,574,173	\$12,072,793,882	0.64%
Salt Lake County (unincorporated)	\$741,996,476	\$693,069,086	-6.59%
Sandy	\$3,347,061,032	\$3,372,620,852	0.76%
Saratoga Springs	\$965,583,573	\$1,098,472,554	13.76%
South Jordan	\$2,399,316,833	\$2,530,823,153	5.48%
South Ogden	\$600,332,566	\$600,577,153	0.04%
South Salt Lake	\$2,670,158,416	\$2,438,016,421	-8.69%
Spanish Fork	\$1,482,285,535	\$1,332,607,057	-10.10%
Springdale	\$164,242,544	\$181,344,563	10.41%
Springville	\$860,388,294	\$886,095,816	2.99%
St George	\$4,378,129,214	\$4,564,563,505	4.26%
Syracuse	\$412,057,836	\$451,180,278	9.49%
Taylorsville	\$883,950,530	\$908,723,016	2.80%
Tooele City	\$849,903,661	\$881,159,219	3.68%
Tremonton	\$263,851,749	\$269,267,917	2.05%
Vernal	\$788,557,521	\$734,330,604	-6.88%
Washington City	\$885,327,686	\$928,316,972	4.86%
West Bountiful	\$386,044,914	\$400,544,893	3.76%
West Jordan	\$2,825,920,993	\$2,933,945,636	3.82%
West Valley City	\$4,015,232,481	\$4,076,596,419	1.53%
Woods Cross	\$623,295,599	\$606,360,456	-2.72%

See more details of taxable purchases by county and city at tax.utah.gov/econstats/sales

Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. See Appendix II on page 47 for a list of estimated sales tax revenue impacts by exemption.

PROPERTY TAX

Property taxes are levied in Utah at the local level based on valuations set by county assessors and — in the case of certain properties — by the Tax Commission.

The Tax Commission values centrally assessed property, which includes mining, oil and gas, and utility property, as well as certain transportation assets — such as railroad, airline, and pipeline property — that operate as a unit across county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

For more information, see the *Property Tax Annual Statistical Report* at tax.utah.gov/propertytax/general-information/annual-report/.

You can view current data as a guest on the tax rates system, taxrates.utah.gov.

Real and Personal Property Taxes

Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. Utah also levies a statewide rate to help finance schools.

Motor Vehicle Fees

Motor vehicles — including most boats, recreational vehicles and trailers — are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are subject to 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 CY 2024 Property Taxes

Total Charged - \$5,339,393,158



Schools.....	\$3,139,361,672	58.80%
Counties.....	\$785,025,716	14.70%
Cities/Towns.....	\$722,001,329	13.52%
Special Districts.....	\$693,004,441	12.98%

Property Tax Values and Rates

With the exception of state-assessed properties, county assessors value all taxable real property and personal property which are referred to collectively as “locally assessed” property.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its location and status as of January 1 of each year.

Fair market value, less any exemptions, equals taxable value and is expressed as a percentage of fair market value. Taxable value is the value against which the tax rate is applied.

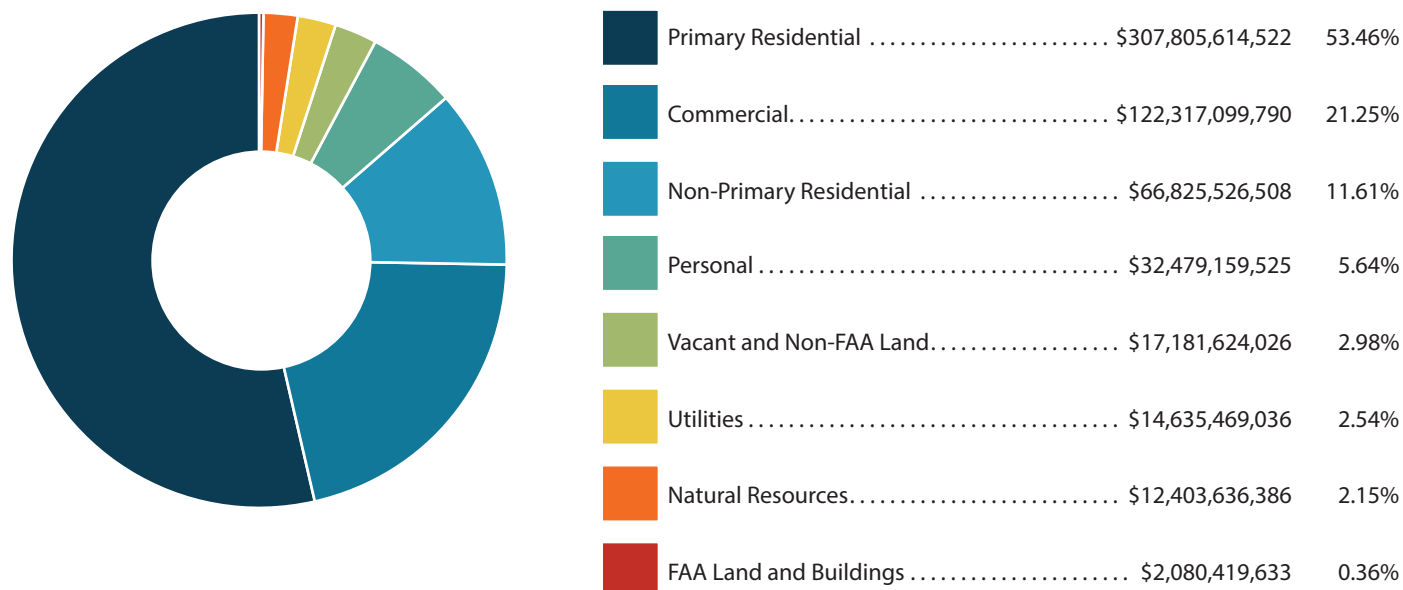
Currently, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person’s primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties, except some agricultural land, is assessed at 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes based on the age of a vehicle.

Statewide Valuation by Class of Property CY 2024

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	\$307,805,614,522	\$559,646,571,859	\$2,931,453,054	0.95%	0.52%
Commercial	\$122,317,099,790	\$122,317,099,790	\$1,172,319,990	0.96%	0.96%
Non-Primary Residential	\$66,825,526,508	\$66,825,526,508	\$480,853,417	0.72%	0.72%
FAA Land and Buildings	\$2,080,419,633	\$2,080,419,633	\$147,874,492	7.11%	7.11%
Vacant and Non FAA Land	\$17,181,624,026	\$17,181,624,026	\$19,235,356	0.11%	0.11%
Personal	\$32,479,159,525	\$32,479,159,525	\$314,273,981	0.97%	0.97%
Natural Resources	\$12,403,636,386	\$12,403,636,386	\$126,642,653	1.02%	1.02%
Utilities	\$14,635,469,036	\$14,635,469,036	\$146,740,213	1.00%	1.00%
Statewide w/o Motor Vehicle	\$575,728,549,426	\$827,569,506,763	\$5,339,393,155	0.93%	0.65%
Motor Vehicles	\$15,252,797,763	\$15,252,797,763	\$228,791,970	1.50%	1.50%
Statewide with Motor Vehicle	\$590,981,347,189	\$842,822,304,526	\$5,568,185,125	0.94%	NA

Taxable Values by Class of Property (CY 2024)



Property Taxes Charged by Entity and County¹ CY 2024

	General County		Schools		Cities & Towns		Special Districts		Total Taxes Charged ²
		%		%		%		%	
Beaver	\$3,521,397	21%	\$10,612,221	64%	\$250,545	2%	\$2,086,370	13%	\$16,470,533
Box Elder	\$13,359,710	16%	\$53,730,429	64%	\$10,532,417	13%	\$6,030,031	7%	\$83,652,587
Cache	\$54,743,695	42%	\$59,153,427	45%	\$15,768,387	12%	\$1,110,689	1%	\$130,776,198
Carbon	\$7,676,380	23%	\$18,468,405	56%	\$2,166,302	7%	\$4,570,079	14%	\$32,881,166
Daggett	\$1,513,448	38%	\$1,945,813	49%	\$129,520	3%	\$357,540	9%	\$3,946,321
Davis	\$52,311,508	12%	\$269,984,917	61%	\$56,300,337	13%	\$63,660,151	14%	\$442,256,913
Duchesne	\$10,491,538	22%	\$32,986,692	68%	\$1,436,869	3%	\$3,652,594	8%	\$48,567,693
Emery	\$10,545,551	30%	\$19,508,096	56%	\$686,540	2%	\$4,209,430	12%	\$34,949,617
Garfield	\$1,197,057	16%	\$5,389,198	73%	\$466,682	6%	\$329,036	4%	\$7,381,973
Grand	\$7,514,613	22%	\$21,659,253	62%	\$3,432,981	10%	\$2,072,563	6%	\$34,679,410
Iron	\$10,161,217	14%	\$44,410,264	61%	\$10,009,776	14%	\$7,976,643	11%	\$72,557,900
Juab	\$5,301,835	24%	\$13,905,769	63%	\$738,324	3%	\$2,154,459	10%	\$22,100,387
Kane	\$7,031,593	31%	\$12,817,697	56%	\$1,841,548	8%	\$1,079,730	5%	\$22,770,568
Millard	\$10,965,963	32%	\$20,565,719	60%	\$704,092	2%	\$2,073,355	6%	\$34,309,129
Morgan	\$5,624,730	20%	\$19,098,331	68%	\$781,251	3%	\$2,565,820	9%	\$28,070,132
Piute	\$558,529	29%	\$1,143,117	59%	\$192,422	10%	\$30,281	2%	\$1,924,349
Rich	\$1,956,284	16%	\$8,935,465	75%	\$301,339	3%	\$676,418	6%	\$11,869,506
Salt Lake	\$301,860,628	14%	\$1,067,965,092	51%	\$381,811,746	18%	\$360,632,974	17%	\$2,112,270,440
San Juan	\$3,612,201	27%	\$7,582,703	56%	\$595,030	4%	\$1,829,821	13%	\$13,619,755
Sanpete	\$7,427,795	27%	\$17,250,416	62%	\$1,923,846	7%	\$1,057,845	4%	\$27,659,902
Sevier	\$8,330,498	32%	\$15,148,093	58%	\$2,819,746	11%	\$-	0%	\$26,298,337
Summit	\$30,926,127	11%	\$182,651,706	62%	\$22,654,817	8%	\$56,360,095	19%	\$292,592,745
Tooele	\$14,697,920	12%	\$82,690,600	68%	\$13,440,197	11%	\$10,032,567	8%	\$120,861,284
Uintah	\$10,960,238	22%	\$32,267,996	64%	\$826,662	2%	\$6,309,395	13%	\$50,364,291
Utah	\$70,940,409	9%	\$595,146,652	72%	\$110,552,785	13%	\$52,643,371	6%	\$829,283,217
Wasatch	\$23,383,473	14%	\$116,192,315	70%	\$6,779,706	4%	\$19,189,580	12%	\$165,545,074
Washington	\$30,147,513	11%	\$192,129,325	69%	\$30,075,121	11%	\$24,899,220	9%	\$277,251,179
Wayne	\$980,791	23%	\$3,253,820	76%	\$42,758	1%	\$11,709	0%	\$4,289,078
Weber	\$77,283,075	20%	\$212,768,141	55%	\$44,739,583	11%	\$55,402,675	14%	\$390,193,474
Statewide	\$785,025,716	15%	\$3,139,361,672	59%	\$722,001,329	14%	\$693,004,441	13%	\$5,339,393,158

¹Percentages derived from tax rate certification records

²Total taxes charged (excluding uniform fee of 1.5 percent for fee-in-lieu and aged-based vehicles) are the same as appear in Table 2, column 8 of this report. There may be differences due to rounding.

Property Taxes by Class

Property tax is the number one source of revenue for most local governments.

In some of the larger cities, however, the property tax is gradually being replaced by the local sales tax as the principal revenue producer.

With the exception of property exempted by the Utah Constitution or federal laws, all tangible property is subject to property tax. After a property is valued for tax purposes, either by the Tax Commission

or the local county assessor, local governments establish the tax rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following two main elements:

1. the value that is placed on the property for taxing purposes, and
2. the combined tax rates that are charged by the local governments that levy the tax.

Locally and Centrally Assessed Taxes Charged by County CY 2024

County	LOCALLY ASSESSED			CENTRALLY ASSESSED			Total Locally & Centrally Assessed
	Real Property	Personal Property	Total Locally Assessed	Utilities	Natural Resources	Total Centrally Assessed	
Beaver	\$6,764,174	\$4,939,344	\$11,703,518	\$4,367,668	\$399,347	\$4,767,016	\$16,470,533
Box Elder	\$62,897,821	\$12,027,428	\$74,925,249	\$5,415,129	\$3,312,209	\$8,727,338	\$83,652,587
Cache	\$118,495,043	\$9,764,972	\$128,260,015	\$2,097,294	\$418,889	\$2,516,183	\$130,776,198
Carbon	\$22,470,560	\$2,838,854	\$25,309,414	\$3,456,119	\$4,115,633	\$7,571,752	\$32,881,166
Daggett	\$2,878,789	\$96,206	\$2,974,996	\$885,504	\$85,821	\$971,325	\$3,946,320
Davis	\$404,303,712	\$30,609,851	\$434,913,562	\$6,614,604	\$728,745	\$7,343,349	\$442,256,912
Duchesne	\$25,900,744	\$3,758,249	\$29,658,994	\$2,363,290	\$16,545,410	\$18,908,700	\$48,567,693
Emery	\$10,352,581	\$2,814,652	\$13,167,234	\$20,691,159	\$1,091,224	\$21,782,384	\$34,949,617
Garfield	\$6,606,525	\$415,109	\$7,021,634	\$245,303	\$115,036	\$360,339	\$7,381,973
Grand	\$29,631,795	\$1,314,448	\$30,946,243	\$2,027,030	\$1,706,138	\$3,733,167	\$34,679,410
Iron	\$58,414,627	\$10,063,796	\$68,478,423	\$3,199,824	\$879,651	\$4,079,476	\$72,557,899
Juab	\$14,460,150	\$2,594,965	\$17,055,115	\$4,334,013	\$711,259	\$5,045,272	\$22,100,387
Kane	\$21,991,092	\$491,075	\$22,482,167	\$218,575	\$69,826	\$288,401	\$22,770,568
Millard	\$16,837,691	\$4,988,791	\$21,826,483	\$9,631,622	\$2,851,025	\$12,482,647	\$34,309,130
Morgan	\$24,807,232	\$1,197,460	\$26,004,692	\$1,873,552	\$191,888	\$2,065,440	\$28,070,132
Piute	\$1,716,330	\$28,931	\$1,745,261	\$155,861	\$23,226	\$179,087	\$1,924,348
Rich	\$11,024,887	\$419,692	\$11,444,579	\$414,674	\$10,253	\$424,928	\$11,869,506
Salt Lake	\$1,888,789,850	\$129,959,770	\$2,018,749,620	\$37,290,808	\$56,230,013	\$93,520,820	\$2,112,270,440
San Juan	\$8,918,077	\$1,272,486	\$10,190,563	\$1,419,033	\$2,010,158	\$3,429,192	\$13,619,755
Sanpete	\$25,447,518	\$1,119,076	\$26,566,594	\$622,329	\$470,979	\$1,093,308	\$27,659,901
Sevier	\$21,200,442	\$1,434,833	\$22,635,275	\$1,050,632	\$2,612,431	\$3,663,062	\$26,298,337
Summit	\$287,144,576	\$2,321,025	\$289,465,601	\$2,741,065	\$386,079	\$3,127,144	\$292,592,745
Tooele	\$103,730,192	\$5,915,779	\$109,645,971	\$5,686,231	\$5,529,083	\$11,215,313	\$120,861,284
Uintah	\$24,720,403	\$2,307,317	\$27,027,720	\$3,585,761	\$19,750,812	\$23,336,572	\$50,364,292
Utah	\$763,626,145	\$46,225,052	\$809,851,197	\$16,301,813	\$3,130,207	\$19,432,020	\$829,283,217
Wasatch	\$162,564,191	\$1,608,360	\$164,172,551	\$850,673	\$521,850	\$1,372,523	\$165,545,074
Washington	\$266,244,874	\$6,889,650	\$273,134,524	\$3,661,392	\$455,264	\$4,116,655	\$277,251,180
Wayne	\$4,010,955	\$210,653	\$4,221,608	\$45,901	\$21,569	\$67,470	\$4,289,078
Weber	\$355,785,333	\$26,646,157	\$382,431,490	\$5,493,354	\$2,268,628	\$7,761,983	\$390,193,472
Statewide	\$4,751,736,309	\$314,273,981	\$5,066,010,290	\$146,740,213	\$126,642,653	\$273,382,865	\$5,339,393,155

Centrally Assessed Property

The Tax Commission's Centrally Assessed Division is responsible for the valuation and assessment of mining, oil and gas production, pipeline, electric and gas utility, railroad, and private rail car property.

The market value of multi-state utilities is determined by unit value. This approach values all intra-state or interstate properties as a unit.

The value is allocated to the State of Utah and then to the county where a property is located.

The fair market value of mining, oil and gas properties are valued using standard cost, income and/or sale comparison appraisal methodologies.

Property Tax Relief

The State of Utah and county governments provided \$75,988,016 in property tax relief to 54,485 individuals in 2024. Tax relief is administered by county governments.

County governments provide tax relief to the indigent, blind and veterans. The state funds property tax relief through the Circuit Breaker program.

See brief summaries of the property tax relief categories below. You can find details of the law in various parts of Utah Code, Title 59, Chapter 2.

Blind

For 2025, up to \$11,500 taxable value of real and/or personal property owned by a blind person, their unmarried widow(er) or minor orphan(s) is exempt from property taxation.

Indigent

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed \$1,312 for 2025. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Military Service

An exemption of up to \$521,620 (2025) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, their unmarried widow(er), or minor orphan(s). An exemption may also be granted to the widow(er) or minor orphan(s) of a veteran who was killed in action or died in the line of duty.

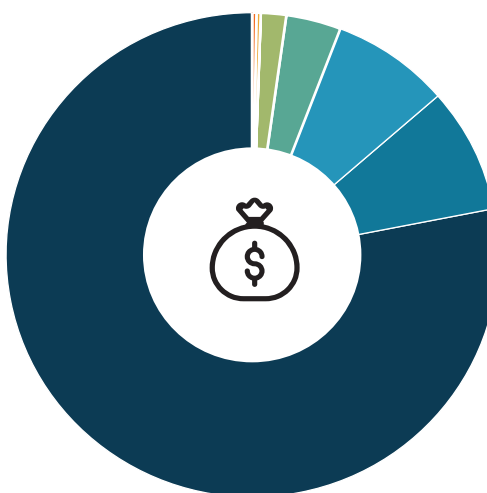
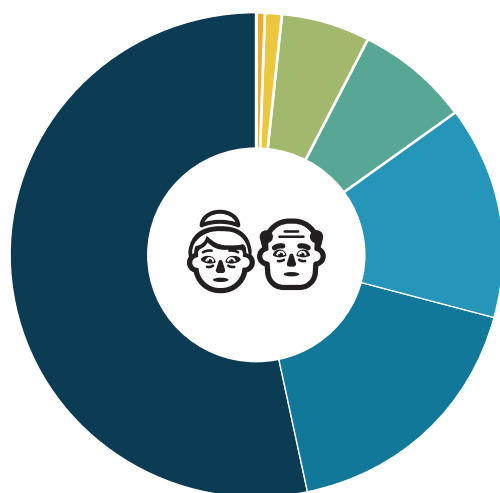
Tax relief is given to active duty or reserve military members who have been deployed outside of Utah for at least 200 days.

Low-income Elderly

Low-income elderly or widowed homeowners and mobile homeowners may apply through the county for circuit breaker relief of up to \$1,312 for 2025. Low-income elderly or widowed renters may also be eligible and may apply to the Tax Commission for relief.

Relief Recipients (CY 2024)

Relief Dollars (CY 2024)



Veterans with a Disability...	28,978	\$59,191,105
Homeowner's Credit	9,526	\$6,401,001
Valuation Reduction	7,761	\$5,850,216
Indigent Abatement	3,999	\$2,730,117
Renter's Credit	3,312	\$1,308,788
Blind	587	\$67,568
Indigent Deferral	240	\$198,377
Active Duty Armed Forces	80	\$229,505
75+ Deferral	2	\$11,339

Property Tax Relief by County CY 2024

	Active Duty Armed Forces		Veterans with Disabilities		Blind		Indigent Abatement		Indigent Deferral		Homeowners Credit		Valuation Reduction		75+ Deferral		Total	
Beaver	0	\$0	56	\$56,875	0	\$0	19	\$3,756	0	\$0	78	\$36,663	31	\$11,130	0	\$0	184	\$108,424
Box Elder	2	\$5,014	618	\$1,270,087	16	\$1,733	248	\$90,995	0	\$0	263	\$176,920	251	\$165,385	0	\$0	1,398	\$1,710,134
Cache	5	\$16,359	748	\$1,308,510	10	\$888	6	\$3,536	0	\$0	234	\$152,065	220	\$126,501	0	\$0	1,223	\$1,607,859
Carbon	0	\$0	244	\$410,432	19	\$2,846	163	\$47,054	0	\$0	253	\$173,203	190	\$89,360	0	\$0	869	\$722,895
Daggett	15	\$19,556	0	\$0	0	\$0	0	\$0	0	\$0	1	\$726	2	\$1,244	0	\$0	18	\$21,526
Davis	10	\$30,179	5319	\$13,119,750	82	\$9,471	64	\$419,558	0	\$0	873	\$538,036	821	\$716,092	0	\$0	7,169	\$14,833,086
Duchesne	0	\$0	154	\$250,476	9	\$1,191	55	\$27,869	228	\$75,899	190	\$116,402	120	\$55,382	0	\$0	756	\$527,219
Emery	1	\$918	76	\$138,924	3	\$577	2	\$1,758	0	\$0	120	\$75,313	100	\$63,539	0	\$0	302	\$281,029
Garfield	0	\$0	65	\$46,627	5	\$425	52	\$10,822	0	\$0	71	\$38,807	0	\$0	0	\$0	193	\$96,681
Grand	0	\$0	78	\$148,987	5	\$551	146	\$70,058	0	\$0	179	\$121,467	152	\$124,517	0	\$0	560	\$465,580
Iron	0	\$0	747	\$1,175,768	9	\$815	271	\$134,405	0	\$0	374	\$243,568	306	\$157,024	0	\$0	1,707	\$1,711,580
Juab	0	\$0	113	\$230,126	0	\$0	3	\$1,518	0	\$0	79	\$59,080	72	\$50,825	0	\$0	267	\$341,549
Kane	0	\$0	122	\$196,049	4	\$358	54	\$26,858	0	\$0	94	\$58,583	67	\$35,573	0	\$0	341	\$317,421
Millard	0	\$0	100	\$151,142	2	\$235	10	\$4,245	0	\$0	93	\$75,816	70	\$34,053	0	\$0	275	\$265,491
Morgan	0	\$0	223	\$630,340	1	\$108	29	\$17,480	0	\$0	28	\$18,635	28	\$28,881	0	\$0	309	\$695,444
Piute	0	\$0	28	\$28,905	1	\$111	0	\$0	0	\$0	80	\$33,119	25	\$9,087	0	\$0	134	\$71,222
Rich	0	\$0	16	\$16,649	0	\$0	0	\$0	0	\$0	7	\$3,614	0	\$0	0	\$0	23	\$20,263
Salt Lake	17	\$53,467	8480	\$13,643,220	227	\$27,491	681	\$309,113	12	\$122,478	2,277	\$1,573,791	2126	\$1,946,923	1	\$2,681	13,821	\$17,679,164
San Juan	0	\$0	83	\$116,585	5	\$731	36	\$8,148	0	\$0	77	\$51,398	0	\$0	0	\$0	201	\$176,862
Sanpete	0	\$0	237	\$402,121	0	\$0	142	\$71,495	0	\$0	208	\$160,602	177	\$89,736	0	\$0	764	\$723,954
Sevier	0	\$0	254	\$359,120	6	\$623	145	\$66,483	0	\$0	234	\$157,171	187	\$79,200	0	\$0	826	\$662,597
Summit	3	\$16,042	278	\$477,174	9	\$623	132	\$120,947	0	\$0	132	\$89,968	126	\$129,580	1	\$8,658	681	\$842,992
Tooele	7	\$31,682	1051	\$3,127,422	9	\$1,305	475	\$478,294	0	\$0	442	\$349,943	0	\$0	0	\$0	1,984	\$3,988,646
Uintah	0	\$0	242	\$353,323	6	\$522	14	\$6,768	0	\$0	269	\$171,786	194	\$81,642	0	\$0	725	\$614,041
Utah	10	\$26,718	2822	\$6,308,875	54	\$5,761	393	\$325,046	0	\$0	833	\$583,890	723	\$530,633	0	\$0	4,835	\$7,780,923
Wasatch	1	\$4,508	221	\$590,268	9	\$941	188	\$114,523	0	\$0	220	\$133,703	192	\$217,064	0	\$0	831	\$1,061,007
Washington	0	\$0	2473	\$3,930,984	44	\$3,493	376	\$204,334	0	\$0	792	\$506,328	696	\$379,723	0	\$0	4,381	\$5,024,862
Wayne	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	32	\$21,297	0	\$0	0	\$0	32	\$21,297
Weber	9	\$25,062	4130	\$10,702,366	52	\$6,769	295	\$165,054	0	\$0	993	\$679,107	885	\$727,122	0	\$0	6,364	\$12,305,480
Total	80	\$229,505	28,978	\$59,191,105	587	\$67,568	3,999	\$2,730,117	240	\$198,377	9,526	\$6,401,001	7761	\$5,850,216	2	\$11,339	51,173	\$74,679,228

Renter's credit information by county may be found at files.tax.utah.gov/propertytax/annual-reports/2024annual.pdf

Average Property Tax Rates CY 2024

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates*
Beaver	22	0.007699	0.010027	0.008655
Box Elder	75	0.008061	0.010593	0.008928
Cache	46	0.006611	0.008676	0.007457
Carbon	20	0.011354	0.017563	0.012577
Daggett	8	0.006638	0.008345	0.007623
Davis	122	0.007570	0.011078	0.009969
Duchesne	27	0.010404	0.012196	0.011152
Emery	26	0.013630	0.017232	0.015673
Garfield	29	0.006281	0.008585	0.006924
Grand	9	0.008175	0.010878	0.008769
Iron	35	0.006535	0.008057	0.007660
Juab	20	0.008458	0.010961	0.009679
Kane	20	0.006940	0.009769	0.007604
Millard	20	0.008949	0.011030	0.009546
Morgan	10	0.008961	0.015555	0.011012
Piute	5	0.008104	0.009681	0.009160
Rich	17	0.003792	0.005673	0.004352
Salt Lake	390	0.008198	0.021085	0.010662
San Juan	9	0.010666	0.013654	0.011926
Sanpete	22	0.007938	0.011079	0.009418
Sevier	15	0.008073	0.010753	0.008980
Summit	68	0.004478	0.014892	0.006803
Tooele	61	0.011006	0.015565	0.012632
Uintah	24	0.007883	0.010119	0.008691
Utah	158	0.007810	0.025159	0.009548
Wasatch	41	0.008481	0.028481	0.009813
Washington	67	0.006016	0.016923	0.007595
Wayne	7	0.005818	0.006224	0.005960
Weber	268	0.008385	0.013007	0.010220
Statewide	1,641	0.003792	0.028481	0.009753

Beer Tax

The beer tax applies to all beer that is imported or manufactured for sale, use or distribution in Utah. The beer tax in FY 2025 was \$13.35 per 31-gallon barrel of beer. Revenues are deposited into the General Fund, the Alcoholic Beverage Enforcement and Treatment Restricted Account, and the Alcoholic Beverage Control Act Enforcement Fund.

[Utah Code, Title 59, Chapter 15](#)

Beer	
FY 2025	\$18,633,986
2024	\$18,625,083
2023	\$18,555,425
2022	\$18,394,381
2021	\$17,880,108

Cigarette Tax

The cigarette tax is imposed on the first sale, use, storage or distribution of a cigarette in Utah. Wholesalers and distributors pay the tax by purchasing stamps from the Tax Commission; each pack of cigarettes must be stamped before sale. The cigarette tax is \$1.70 per pack of 20 cigarettes and \$2.125 per pack of 25 cigarettes. Cigarettes from manufacturers that are not a party to the Master Settlement Agreement between the State of Utah and the leading U.S. tobacco product manufacturers are subject to an additional \$0.35 per 20-pack and \$0.4375 per 25-pack. Revenues are deposited into the General Fund and the Cigarette and Tobacco Prevention Restricted Account.

[Utah Code, Title 59, Chapter 14, Part 2](#)

Cigarette	
FY 2025	\$57,230,007
2024	\$65,255,019
2023	\$71,125,417
2022	\$74,992,669
2021	\$78,539,142

Tobacco Tax

The tobacco tax is imposed on the first sale, use, storage or distribution of a tobacco product in Utah. The tobacco tax applies to all tobacco products other than cigarettes.

Tax rates vary by product type:

- Moist snuff is taxed at \$1.83 per ounce.
- Little cigars are taxed at \$0.085 per little cigar.
- All other tobacco products are taxed at 86 percent of the manufacturer's sales price.

Revenues are deposited into the General Fund.

[Utah Code, Title 59, Chapter 14, Part 3](#)

Tobacco	
FY 2025	\$20,378,002
2024	\$21,309,324
2023	\$19,721,746
2022	\$20,887,856
2021	\$20,662,182

Insurance Premium Tax

The insurance premium tax applies to admitted insurers on total premiums received from insurance covering property or risks located in Utah. Insurance categories subject to this tax include motor vehicle, property, casualty, life, workers' compensation and title insurance. Tax rates depend on the type of insurance policy.

The insurance premium tax rate is:

- 2.25 percent of net premiums on property, casualty, life and other risks.
- 2.26 percent (includes .01 percent to fund relative value study) of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.
- 1.25 percent of workers' compensation insurance through Dec. 31, 2024; 1.2 percent of workers' compensation insurance effective Jan. 1, 2025.
- 2.25 percent of the first \$100,000 in variable life insurance premiums, and 0.8 percent of premiums above that amount.

Revenues that are not earmarked to other funds or purposes are deposited into the General Fund. Other funds that receive revenue from the insurance premium tax include Workplace Safety, Fire Academy Support, Firemen's Pension, Employer's Reinsurance, Uninsured Employers and Relative Value Study.

[Utah Code, Title 59, Chapter 9](#)

Insurance Premium	
FY 2025	\$264,609,277
2024	\$237,721,622
2023	\$217,261,440
2022	\$202,478,864
2021	\$183,557,849

Oil and Gas Severance Tax

The oil and gas severance tax applies to oil, natural gas and natural gas liquids produced in Utah. 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. The oil and gas severance tax is not imposed on stripper, wildcat and development wells. Additionally, there is a well recompletion or workover tax credit of up to \$30,000 per well during each calendar year, and a 50 percent reduction in the tax rate for incremental production achieved from an enhanced recovery project. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 1](#)

Oil & Gas Severance	
FY 2025	\$83,296,715
2024	\$76,268,462
2023	\$114,714,596
2022	\$75,690,554
2021	\$19,702,719

Mining Severance Tax

The mining severance tax applies to the extraction of metals or metalliferous minerals, including gold, silver, copper, beryllium, lead, iron, zinc, tungsten, uranium, molybdenum and other metalliferous minerals. Coal is not subject to mining severance tax. The mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals and includes an annual exemption of \$50,000 in taxable value at each mine. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 2](#)

Mining Severance	
FY2025	\$20,841,112
2024	\$11,717,773
2023	\$14,233,242
2022	\$15,519,535
2021	\$13,373,405

Oil and Gas Conservation Fee

The oil and gas conservation fee is assessed on interest owners of oil and gas wells in Utah. The oil and gas conservation fee is 0.2 percent of the value of oil, gas and natural gas liquids produced and saved, sold or transported from the production site. Revenues are deposited into a restricted account within the General Fund known as the "Oil and Gas Conservation Account."

Utah Code Ann. §40-6-14

Oil & Gas Conservation

FY 2025	\$7,827,004
2024	\$7,764,996
2023	\$10,379,194
2022	\$6,182,810
2021	\$2,654,179

911 Emergency Service Telephone Charge

Charges imposed per month on each access line in Utah consist of the following:

- 911 emergency service charge of \$0.71 through Dec. 31, 2024;
911 emergency service charge of \$0.73 effective Jan. 1, 2025
- Unified statewide 911 emergency service charge of \$0.25
- Radio network charge of \$0.52 through Dec. 31, 2024;
Radio network charge of \$0.27 effective Jan. 1, 2025

An additional service charge of 4.33 percent (effective Jan. 1, 2025; reduced from 4.9 percent) is imposed on prepaid wireless telecommunications service. Revenues from these charges are either distributed to public safety answering points or deposited into the Unified Statewide 911 Emergency Service Account, the Utah Statewide Radio System Restricted Account, or the Universal Public Telecommunications Service Support Fund.

Utah Code, Title 69, Chapter 2, Part 4

911 Emergency Service

FY 2025	\$63,466,582
2024	\$70,882,660
2023	\$66,581,865
2022	\$62,201,205
2021	\$58,862,920

Cable/Satellite Excise Tax

Amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio provider within Utah are taxable at a statewide 6.25 percent. Providers must collect the tax from their customers and pay it to the Tax Commission. Revenues are deposited into the General Fund.

Utah Code, Title 59, Chapter 26

Cable/Satellite Excise

FY 2025	\$19,902,369
2024	\$20,599,600
2023	\$24,011,857
2022	\$27,620,440
2021	\$26,699,366

Motor Fuel Tax

Motor fuel tax is imposed on all motor fuel that is sold, used or received for sale in Utah. The tax rate, which is recalculated each year, is 14.2 percent of the statewide average rack price of a gallon of motor fuel, with some exceptions. The tax rate was \$0.385 per gallon in calendar year 2025; it was \$0.365 per gallon in calendar year 2024. Most motor fuel tax revenues are deposited into the Transportation Fund and used for highway purposes.

Utah Code, Title 59, Chapter 13, Part 2

Motor Fuel

FY 2025	\$486,261,722
2024	\$451,893,186
2023	\$427,915,649
2022	\$404,368,539
2021	\$384,540,141

Special Fuel Tax

The special fuel tax is imposed on any fuel (other than aviation and motor fuel) used to propel motor vehicles on Utah highways. It includes diesel, bio-diesel, kerosene, blended fuels, compressed natural gas (CNG), liquefied natural gas (LNG), hydrogen and other gaseous and liquid petroleum products. The tax rate is recalculated every year. The special fuel tax rate for diesel is the same as the motor fuel tax rate. The tax rate for CNG, LNG and hydrogen was \$0.207 per gasoline/diesel gallon equivalent for calendar year 2025 and was \$0.20 for calendar year 2024. Revenues are deposited into the Transportation Fund.

[Utah Code, Title 59, Chapter 13, Part 3](#)

Special Fuel	
FY 2025	\$206,210,195
2024	\$196,923,772
2023	\$182,034,430
2022	\$173,862,990
2021	\$171,954,143

Aviation Fuel Tax

Aviation fuel tax is imposed on fuels used to operate aircraft. The aviation fuel tax rates are: \$0.09 per gallon for non-federally certificated air carriers, \$0.04 per gallon for federally certificated air carriers, and \$0.025 per gallon for federally certificated air carriers if purchased at the Salt Lake International Airport. Revenues are deposited into the Aeronautics Restricted Account, a restricted account within the Transportation Fund.

[Utah Code, Title 59, Chapter 13, Part 4](#)

Aviation Fuel	
FY 2025	\$7,847,227
2024	\$7,080,339
2023	\$7,447,519
2022	\$6,723,263
2021	\$5,196,291

Motor Vehicle Registration Fees

Each vehicle owner must pay a registration fee at the time of first registration and then annually, unless otherwise exempted. A six-month registration option is also available for motorcycles and passenger vehicles. The fees vary depending on vehicle type, fuel type, registered weight, county and other factors. Registration fees for most vehicles are adjusted annually by the change in the consumer price index. Most registration fees are deposited into either the Transportation Investment Fund or the Transportation Fund. Some amounts are earmarked for other accounts as set forth in Utah code.

[Utah Code, Title 41, Chapter 1a, Part 12](#)

Motor Vehicle Registration	
FY 2025	\$258,942,480
2024	\$225,432,925
2023	\$191,967,956
2022	\$180,474,947
2021	\$170,131,028

Local Transportation Corridor Preservation Fee

A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$10 (\$7.75 for a six-month registration) on each motor vehicle registration within the county. Revenues from this tax that are not earmarked to the County of the First Class Highway Projects Fund or to the Local Highway and Transportation Corridor Preservation Fund are credited to the county from which the revenue arose.

[Utah Code Ann. §41-1a-1222](#)

Local Transportation Corridor	
FY 2025	\$27,723,553
2024	\$26,773,066
2023	\$25,968,892
2022	\$25,637,835
2021	\$24,739,913

Other Motor Vehicle Taxes and Fees

In addition to registration fees, the DMV assesses other taxes and fees at the time of registration. These include, but are not limited to:

- Uniform fee-in-lieu of property taxes (age-based)
- Sales and use taxes
- Temporary and in-transit permit fees
- Vehicle title fees
- License plate fees
- Automobile driver education fee
- Uninsured motorist identification fee
- Apportioned registration
- Personalized and special group license plate fees

[Utah Code, Title 41, Chapter 1a, Part 12](#)

Other Motor Vehicle	
FY 2025	\$361,590,611
2024	\$345,307,332
2023	\$322,280,011
2022	\$317,637,867
2021	\$305,682,353

Other Taxes and Fees

The Tax Commission collects other taxes and fees in addition to those discussed previously in this report. Some of these other taxes and fees include, but are not limited to:

- E-Cigarette & Nicotine Products Tax
- Environmental Assurance Fee
- Property Tax on Rail Cars and State Assessed Commercial Vehicles
- Waste Tire Recycling Fee
- Brine Shrimp Royalty Tax
- Lubricating Oil Fee

See Appendix I on page 37 for revenue data.

[Utah Code: Various](#)

Revenues by Fund Type and Sources

Revenue Collection

Categorized by Fund Type (Fiscal Years 2024 and 2025/Revenue Summary Report)

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Clearing	(0)	1,000,566	1,000,566	
Income Tax/Uniform School	7,162,496,831	7,616,076,012	453,579,181	6.3%
Fiduciary Fund	2,839,295,810	3,036,938,011	197,642,201	7.0%
General Fund Restricted	289,075,710	300,444,091	11,368,381	3.9%
General Fund Unrestricted	3,692,707,218	3,809,317,226	116,610,008	3.2%
Proprietary Fund	54,151,269	55,818,671	1,667,402	3.1%
Special Revenue	247,890,818	259,861,767	11,970,948	4.8%
Transportation Fund	858,271,897	912,440,722	54,168,826	6.3%
Transportation Investment Fund	1,010,583,794	1,040,201,471	29,617,676	2.9%
Total	16,154,473,347	17,032,098,538	877,625,190	5.4%

Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
911 Emergency Services Telephone Charge				
Total	\$70,882,660	\$63,466,582	-\$7,416,078	-10.5%
General Fund Restricted				
Computer Aided Dispatch	-\$13	\$0	\$13	-100.0%
Statewide Unified E-911 Emergency Services	\$11,035,594	\$11,271,776	\$236,182	2.1%
Utah Statewide Radio System - Emergency Services	\$23,295,481	\$19,739,995	-\$3,555,486	-15.3%
General Fund Unrestricted				
Public Safety Answering Point - Public Safety	\$2,598,145	\$2,795,129	\$196,984	7.6%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Special Revenue				
Public Safety Answering Point - Local Dispatch	\$33,372,296	\$29,099,116	-\$4,273,180	-12.8%
Universal Public Telecommunications Service	\$581,157	\$560,565	-\$20,592	-3.5%
Aviation Fuel Tax				
Total	\$7,080,339	\$7,847,227	\$766,888	10.8%
Transportation Fund				
Aviation Fuel Tax	\$7,080,339	\$7,847,227	\$766,888	10.8%
Beer Tax				
Total	\$18,625,083	\$18,633,986	\$8,903	0.0%
General Fund Restricted				
Alcohol Beverage Enforcement & Treatment Account	\$9,587,632	\$9,672,131	\$84,498	0.9%
General Fund Unrestricted				
Beer Tax	\$9,037,451	\$8,627,382	-\$410,069	-4.5%
Special Revenue				
Public Safety - Beer Tax	\$0	\$334,473	\$334,473	
Cable/Satellite Excise Tax				
Total	\$20,599,600	\$19,902,369	-\$697,231	-3.4%
General Fund Unrestricted				
Multi-Channel Video or Audio Service	\$20,599,600	\$19,902,369	-\$697,231	-3.4%
Cigarette Tax				
Total	\$65,255,019	\$57,230,007	-\$8,025,012	-12.3%
General Fund Restricted				
Cigarette Tax - Tobacco Prevention	\$7,950,000	\$7,950,000	\$0	0.0%
General Fund Unrestricted				
Cigarette Stamp Tax	\$57,305,019	\$49,280,007	-\$8,025,012	-14.0%
Corporate Tax				
Total	\$883,389,846	\$948,519,550	\$65,129,703	7.4%
Income Tax/Uniform School				
Corporate Tax	\$883,389,846	\$948,519,550	\$65,129,703	7.4%
Corporate Tax transfers - Income Tax Fund	-\$501,887,094	-\$574,595,468	-\$72,708,375	14.5%
Corporate Tax transfers - Uniform School Fund	\$501,887,094	\$574,595,468	\$72,708,375	14.5%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Individual Income Tax				
Total	\$6,214,528,683	\$6,607,355,667	\$392,826,984	6.3%
Income Tax/Uniform School				
Individual Income Tax - Final Payments	\$520,321,967	\$690,381,283	\$170,059,316	32.7%
Individual Income Tax - Withholding	\$5,128,904,846	\$5,297,633,820	\$168,728,974	3.3%
Individual Income Tax - Withholding - Pass-through SALT	\$565,301,870	\$619,340,564	\$54,038,694	9.6%
Individual Income Tax transfers - Income Tax Fund	-\$3,564,512,806	-\$4,032,249,680	-\$467,736,874	13.1%
Individual Income Tax transfers - Uniform School Fund	\$3,564,512,806	\$4,032,249,680	\$467,736,874	13.1%

Insurance Premium Tax

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Total	\$237,721,622	\$264,609,277	\$26,887,655	11.3%
Fiduciary Fund				
Employers Reinsurance & Uninsured Employers	\$3,169,435	\$3,320,332	\$150,897	4.8%
Fireman's Pension Fund	\$11,621,898	\$13,711,794	\$2,089,895	18.0%
General Fund Restricted				
Fire Academy Support Fund	\$5,810,953	\$6,855,897	\$1,044,944	18.0%
Industrial Accident Fund	\$3,170,705	\$3,320,320	\$149,615	4.7%
Relative Value Study Fund	\$239,831	\$271,647	\$31,816	13.3%
Workplace Safety Account	\$1,585,357	\$1,660,166	\$74,809	4.7%
General Fund Unrestricted				
Insurance Premium Tax	\$212,123,442	\$235,469,121	\$23,345,679	11.0%

Local Option Sales and Use Taxes

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Total	\$2,593,489,683	\$2,758,442,353	\$164,952,669	6.4%
Fiduciary Fund				
Botanical, Cultural, Recreational & Zoo	\$82,289,792	\$86,842,759	\$4,552,967	5.5%
Capital City Revitalization	\$0	\$22,108,028	\$22,108,028	
Correctional Facility Sales and Use Tax	\$53,340,721	\$56,178,745	\$2,838,024	5.3%
County of the 2nd Class State Highways Projects	\$38,213,067	\$41,104,092	\$2,891,025	7.6%
County Option Fixed Guideway Tax	\$42,095,059	\$53,907,861	\$11,812,802	28.1%
County Option for Public Transit	\$18,281,427	\$40,105,354	\$21,823,927	119.4%
County Option Sales & Use Tax	\$251,482,725	\$264,343,809	\$12,861,083	5.1%
County Option Sales Tax for Transportation - Corridor Preservation	\$3,857,767	\$3,975,424	\$117,657	3.0%
County Option Sales/Use for Highways/Public Transit Tax	\$215,365,697	\$226,320,946	\$10,955,249	5.1%
Highways Sales & Use Tax	\$28,490,960	\$31,321,566	\$2,830,606	9.9%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Local Sales and Use Tax	\$997,310,097	\$1,047,380,172	\$50,070,075	5.0%
Municipal Energy Sales & Use Tax	\$10,561,206	\$10,817,284	\$256,078	2.4%
Municipal Telecommunications License Tax	\$15,644,921	\$16,177,462	\$532,541	3.4%
Public Transit Tax	\$442,979,083	\$465,607,093	\$22,628,011	5.1%
Resort Communities Tax	\$45,773,671	\$49,532,961	\$3,759,290	8.2%
Rural County Hospital Tax	\$10,624,256	\$16,783,818	\$6,159,562	58.0%
State Highways Projects - Fixed Guideway	\$3,768,664	\$3,894,551	\$125,887	3.3%
State Highways Projects - Public Transit Tax	\$5,817,775	\$5,306,752	-\$511,023	-8.8%
Town Option Sales & Use Tax	\$13,793,205	\$14,346,521	\$553,316	4.0%
Transient Room Tax - County	\$109,294,976	\$111,340,500	\$2,045,524	1.9%
Transient Room Tax - 1st Class County Fund	\$4,884,337	\$5,144,440	\$260,103	5.3%
Transient Room Tax - MIDA	\$433,545	\$2,102,387	\$1,668,842	384.9%
Transient Room Tax - Municipality	\$23,635,046	\$25,126,859	\$1,491,813	6.3%
TRCC Restaurant Tax	\$86,766,755	\$90,728,718	\$3,961,963	4.6%
TRCC RV and OHV Leasing Tax	\$504,374	\$634,412	\$130,038	25.8%
TRCC Short Term Leasing Tax	\$26,320,994	\$27,117,424	\$796,429	3.0%
TRCC Transient Room Tax	\$3,784,113	\$4,109,700	\$325,587	8.6%
General Fund Restricted				
Homeless Shelter Mitigation	\$8,138,727	\$9,631,863	\$1,493,136	18.3%
Special Revenue				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$5,781,018	\$5,390,892	-\$390,127	-6.7%
Qualified Emergency Food Agencies Fund	\$381,252	\$381,187	-\$65	0.0%
State Imposed Mass Transit Tax	\$6,741,063	\$7,083,439	\$342,376	5.1%
Transportation Fund				
State Highways Projects - 2nd Class County	\$838	\$1,604	\$767	91.5%
State Highways Projects - Public Transit Tax	\$37,132,554	\$13,593,730	-\$23,538,824	-63.4%
Local Transportation Corridor Preservation Fee				
Total	\$26,773,066	\$27,723,553	\$950,486	3.6%
Fiduciary Fund				
County of the 1st Class State Highways Projects	\$5,205,350	\$5,354,465	\$149,115	2.9%
Local Transportation Corridor Preservation - 1st Class County	\$2,082,138	\$2,141,785	\$59,647	2.9%
Local Transportation Corridor Preservation - MV	\$19,485,578	\$20,227,303	\$741,725	3.8%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Mineral Production Withholding				
Total	\$56,968,373	\$52,321,063	-\$4,647,310	-8.2%
Income Tax/Uniform School				
Mineral Production Tax Withholding	\$56,968,373	\$52,321,063	-\$4,647,310	-8.2%
Mining Severance Tax				
Total	\$11,717,773	\$20,841,112	\$9,123,339	77.9%
General Fund Restricted				
Div. Air Quality - Minerals	\$195,002	\$320,439	\$125,438	64.3%
Div. Geological Survey Oil, Gas & Mining - Minerals	\$177,274	\$292,890	\$115,616	65.2%
Div. Oil, Gas & Mining - Minerals	\$1,078,224	\$989,512	-\$88,712	-8.2%
Div. Water Quality - Minerals	\$28,364	\$46,688	\$18,325	64.6%
General Fund Unrestricted				
Mining Severance Tax	\$6,236,955	\$11,525,989	\$5,289,034	84.8%
Special Revenue				
Mining Severance Tax Permanent State Trust Fund	\$4,001,954	\$7,665,594	\$3,663,640	91.5%
Motor Fuel Tax				
Total	\$451,893,186	\$486,261,722	\$34,368,536	7.6%
General Fund Restricted				
Boat Fuel Tax	\$3,684,690	\$3,838,727	\$154,037	4.2%
Off Highway Vehicle Fuel Tax	\$2,207,967	\$2,371,991	\$164,024	7.4%
Transportation Fund				
Motor Fuel Tax	\$446,000,530	\$480,051,005	\$34,050,475	7.6%
Motor Vehicle Registration Fees				
Total	\$225,432,925	\$258,942,480	\$33,509,555	14.9%
General Fund Restricted				
Boat Registration Fees	\$1,873,829	\$2,180,131	\$306,302	16.3%
Motor Vehicle Safety Impact Restricted Account - MV Registration Fees	\$3,033,960	\$3,470,298	\$436,339	14.4%
Off Highway Vehicle Registration Fees	\$9,035,741	\$9,130,000	\$94,259	1.0%
Snowmobile Registration Fees	\$372,904	\$361,461	-\$11,443	-3.1%
General Fund Unrestricted				
MV Admin Cost - Vintage Vehicles/ 6 mo.	\$6,669	\$4,517	-\$2,152	-32.3%
Proprietary Fund				
Land Grant Management Fund - Off Highway Registration Fees	\$345,950	\$347,030	\$1,080	0.3%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Special Revenue				
Brain Injury Fund - MV Registration Fees	\$10,228	\$50,175	\$39,947	390.6%
Brain Injury Fund - Off Highway Registration Fees	\$269,437	\$231,465	-\$37,972	-14.1%
Transportation Fund				
Motor Vehicle Registration Fees	\$100,769,314	\$121,537,261	\$20,767,947	20.6%
Motorcycle Rider Education - Motorcycle Registration Fees	\$491,400	\$505,740	\$14,340	2.9%
Public Safety Restricted Account - MV Registration Fees	\$2,851,672	\$2,956,342	\$104,670	3.7%
Rural Transportation Infrastructure Fund - MV Registration Fees	\$6,557,290	\$14,887,769	\$8,330,480	127.0%
Transportation Investment Fund				
Transportation Investment Fund - MV Registration Fees	\$99,814,533	\$103,280,290	\$3,465,757	3.5%
Oil and Gas Conservation Fee				
Total	\$7,764,996	\$7,827,004	\$62,009	0.8%
General Fund Restricted				
Oil & Gas Conservation Fee	\$7,764,996	\$7,827,004	\$62,009	0.8%
Oil and Gas Severance Tax				
Total	\$76,268,462	\$83,296,715	\$7,028,253	9.2%
Fiduciary Fund				
Aviation Fuel Incentive Account	\$0	\$376,053	\$376,053	
General Fund Restricted				
Div. Air Quality - Oil & Gas	\$1,117,658	\$1,133,480	\$15,822	1.4%
Div. Geological Survey Oil, Gas & Mining - Oil & Gas	\$1,016,053	\$1,036,029	\$19,976	2.0%
Div. Oil Gas, & Mining - Oil & Gas	\$6,904,299	\$8,871,740	\$1,967,441	28.5%
Div. Water Quality - Oil & Gas	\$162,568	\$165,149	\$2,581	1.6%
General Fund Unrestricted				
Oil & Gas Severance Tax	\$33,924,878	\$34,884,878	\$960,000	2.8%
Special Revenue				
Oil & Gas Severance Tax Permanent State Trust Fund	\$22,937,321	\$27,115,253	\$4,177,932	18.2%
Revitalization Fund - Navajo	\$642,317	\$841,646	\$199,329	31.0%
Revitalization Fund - Uintah Basin	\$8,465,368	\$8,734,487	\$269,119	3.2%
Transportation Investment Fund				
Transportation Investment Fund Above Trend Transfers	\$1,098,000	\$138,000	-\$960,000	-87.4%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Other Motor Vehicle Taxes and Fees				
Total	\$345,307,332	\$361,590,611	\$16,283,279	4.7%
Fiduciary Fund				
MV Checkoff Contribution - Blindness Prevention	\$48,506	\$47,814	-\$692	-1.4%
MV County Property Tax/APC Fee	\$230,275,973	\$237,508,988	\$7,233,015	3.1%
MV Special Group License Plate Contributions	\$608,463	\$0	-\$608,463	-100.0%
Tax Commission Suspense	\$12,819,973	\$10,922,548	-\$1,897,425	-14.8%
General Fund Restricted				
DUI Impound Testing Fee	\$49,440	\$287,490	\$238,050	481.5%
Electronic Payments Fee	\$10,064,886	\$10,429,645	\$364,759	3.6%
MV Automobile 45-Day Permits	\$5,225,760	\$5,572,106	\$346,346	6.6%
MV Checkoff Contribution - EMS	\$53,795	\$55,868	\$2,073	3.9%
MV License Plate Postage Fee	\$812,753	\$2,238,872	\$1,426,119	175.5%
MV Special Group License Plate Contributions	\$771,368	\$394,625	-\$376,743	-48.8%
MV Utah Boating Grant Fund	\$1,337,788	\$2,345,494	\$1,007,707	75.3%
Personalized Plate Admin Fee	\$0	\$882,545	\$882,545	
Plate Fee	\$6,307,257	\$5,920,334	-\$386,923	-6.1%
Title, Decal, and Duplicate Registration Fees	\$89,118	\$184,314	\$95,196	106.8%
General Fund Unrestricted				
DUI Impound Fees - GF	\$1,986,830	\$2,196,945	\$210,115	10.6%
DUI Impound Fees - MVD	\$276,602	\$278,284	\$1,682	0.6%
MV Admin Fees	\$924,439	\$929,902	\$5,462	0.6%
MV Checkoff Contribution - Search and Rescue	\$53,795	\$55,868	\$2,073	3.9%
MV County Property Tax Transaction Fees	\$4,122,008	\$4,372,076	\$250,068	6.1%
MV Misc	\$1,993,738	\$2,221,102	\$227,364	11.4%
MV Special Group License Plate Contributions	\$234	\$0	-\$234	-100.0%
MVED Business Regulation Fees	\$2,139,632	\$2,371,534	\$231,902	10.8%
OHV/Boat Search and Rescue Fee	\$148,873	\$149,650	\$777	0.5%
Income Tax/Uniform School				
MV Drivers Education Fee	\$7,309,928	\$7,579,731	\$269,803	3.7%
Special Revenue				
DUI Impound Fees - Brain Injury Fund	\$190,760	\$191,920	\$1,160	0.6%
MV Checkoff Contribution - Organ Donation	\$67,741	\$59,814	-\$7,927	-11.7%
MV Special Group License Plate Contributions	\$7,546,523	\$9,367,973	\$1,821,450	24.1%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Transportation Fund				
DUI Impound Fees - DPS	\$1,402,208	\$1,410,851	\$8,643	0.6%
Electric Vehicle Charging Tax	\$239,765	\$1,286,530	\$1,046,765	436.6%
Motor Carrier Fee	\$2,668,594	\$2,682,235	\$13,641	0.5%
MV Uninsured Motorist Reinstatement Fee	\$933,500	\$1,212,700	\$279,200	29.9%
Plate Fee - Transportation Fund	\$807,947	\$783,021	-\$24,927	-3.1%
Proportional Registration - Highway Use Tax	\$11,744,535	\$13,151,739	\$1,407,203	12.0%
Proportional Registration Fees	\$22,004,064	\$24,000,495	\$1,996,431	9.1%
Temporary Permits	\$189,245	\$210,540	\$21,295	11.3%
Title, Decal and Duplicate Registration Fees	\$6,987,338	\$6,975,879	-\$11,460	-0.2%
Uninsured Motorist Fees	\$3,103,950	\$3,310,766	\$206,815	6.7%
Transportation Investment Fund				
MV Contribution - Black & White Historical Plates	\$0	\$414	\$414	

Other Taxes and Fees

Total	\$80,909,739	\$83,738,608	\$2,828,869	3.5%
Clearing				
Clearing - GenTax Fuels	\$0	\$1,000,566	\$1,000,566	
Fiduciary Fund				
Car & Bus Tax	\$11,944,088	\$13,395,481	\$1,451,393	12.2%
Environmental Assurance Fee	\$6,586,779	\$6,728,567	\$141,787	2.2%
IIT Contributions - Education Checkoff	\$33,307	\$29,096	-\$4,211	-12.6%
IIT Contributions - Election Campaign	\$99,590	\$95,488	-\$4,102	-4.1%
Tax Cash Bonds	\$500	\$176,469	\$175,969	
General Fund Restricted				
Admin. Allowance Service Charge - Sales Tax & Misc	\$17,932,955	\$18,373,067	\$440,111	2.5%
Brine Shrimp Royalty Tax	\$809,291	\$854,725	\$45,434	5.6%
Cannabinoid Tax - Restricted	\$0	\$61,967	\$61,967	
Court Complex Fees	\$4,887,075	\$5,384,295	\$497,220	10.2%
E-Cigarette Substance Product Registry Fees	\$0	\$132,000	\$132,000	
E-Cigarette Substance & Nicotine Product Tax	\$15,249,345	\$15,300,493	\$51,148	0.3%
IIT Contribution - Children's Organ Transplant	\$31,804	\$64,019	\$32,215	101.3%
IIT Contribution - Homeless Trust Fund	\$68,580	\$64,408	-\$4,172	-6.1%
IIT Contribution - Non-Game Wildlife	-\$2	\$0	\$2	-100.0%

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
Lubricating Oil Fee - Used Oil	\$720,611	\$726,959	\$6,349	0.9%
Sovereign Lands Management Account - Brine Shrimp	\$125,000	\$125,000	\$0	0.0%
General Fund Unrestricted				
Cannabinoid Tax - Unrestricted	\$0	\$54,451	\$54,451	
Cigarette/e-Cigarette Licenses & Fees	\$550	\$1,010	\$460	83.6%
Court Fees	\$2,912,326	\$3,026,139	\$113,813	3.9%
Farm Tool Tax Credit	-\$2,623	-\$8,898	-\$6,275	239.2%
Misc. Dedicated Credits - Electronic Convenience Fees	\$2,378,008	\$2,665,533	\$287,525	12.1%
Misc. Dedicated Credits - MV Sale of Info	\$374,986	\$279,800	-\$95,186	-25.4%
Misc. Dedicated Credits - Tax Comm.	-\$16,577	\$15,946	\$32,523	
Other Misc.	\$504,375	\$82,658	-\$421,717	-83.6%
Property Tax Relief Credits - Circuit Breaker	-\$7,086,363	-\$8,012,626	-\$926,263	13.1%
Income Tax/Uniform School				
State Transient Room Tax - Hospitality Tourism	\$300,000	\$300,000	\$0	0.0%
Special Revenue				
IIT Contribution - Clean Air Fund	\$29,934	\$23,886	-\$6,048	-20.2%
IIT Contribution - Non-Profit Capacity	\$0	\$4,774	\$4,774	
IIT Contribution - Suicide Prevention	\$27,722	\$22,223	-\$5,498	-19.8%
Misc. Special Revenues	\$0	\$156	\$156	
State Transient Room Tax - Outdoor Recreation Infrastructure	\$8,473,544	\$8,663,062	\$189,518	2.2%
Waste Tire Recycling Fees	\$4,141,894	\$4,282,801	\$140,907	3.4%
Transportation Fund				
Motor Vehicle Rental Tax	\$10,383,040	\$9,825,094	-\$557,947	-5.4%
Special Fuel Tax				
Total	\$196,923,772	\$206,210,195	\$9,286,422	4.7%
Transportation Fund				
Special Fuel Tax	\$195,633,401	\$204,803,124	\$9,169,723	4.7%
Special Fuel Tax - CNG / LNG	\$1,290,371	\$1,407,070	\$116,699	9.0%
State Sales and Use Tax				
Total	\$4,541,631,864	\$4,676,960,454	\$135,328,590	3.0%
Fiduciary Fund				
HTRZ Earmark from State Sales Tax	\$0	\$916	\$916	
State Fairpark Earmark from State Sales Tax	\$0	\$541,277	\$541,277	

	FY 2024 Net Revenue	FY 2025 Net Revenue	Net Change	% Change
General Fund Restricted				
Outdoor Adventure Infrastructure	\$44,075,661	\$45,386,662	\$1,311,001	3.0%
Water & Wastewater Projects - Water Rights Adjudication	\$175,000	\$175,000	\$0	0.0%
Water Infrastructure Restricted 1/16% Sales Tax Diversion	\$63,950,375	\$65,910,754	\$1,960,379	3.1%
Water Rights Restricted	\$6,870,056	\$7,164,113	\$294,057	4.3%
General Fund Unrestricted				
Dedicated Credits - DNR Plants/Animal Protect - Sales	\$2,450,000	\$2,450,000	\$0	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	\$650,000	\$650,000	\$0	0.0%
Dedicated Credits - Search and Rescue	\$200,000	\$200,000	\$0	0.0%
State Sales Tax	\$3,315,554,901	\$3,412,470,459	\$96,915,558	2.9%
Proprietary Fund				
Water & Wastewater Projects - Sales	\$53,805,319	\$55,471,641	\$1,666,322	3.1%
Special Revenue				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$11,484,469	\$13,168,828	\$1,684,358	14.7%
Medicaid Expansion	\$132,211,070	\$136,054,287	\$3,843,218	2.9%
Qualified Emergency Food Agencies Fund	\$533,750	\$533,750	\$0	0.0%
Transportation Investment Fund				
Active Transportation Investment Fund	\$45,000,000	\$45,000,000	\$0	0.0%
Cottonwood Canyon Transportation Investment Fund	\$20,000,000	\$19,970,131	-\$29,869	-0.1%
Transit Transportation Investment Fund (TTIF)	\$40,298,249	\$52,817,335	\$12,519,087	31.1%
Transportation Investment Fund 17% Vehicle Related Products	\$687,845,225	\$661,216,458	-\$26,628,767	-3.9%
Transportation Investment Fund 3.68% Vehicle Related Products	\$118,341,188	\$114,205,580	-\$4,135,608	-3.5%
Transportation Investment Transfers to General Fund	-\$1,813,400	-\$1,813,400	\$0	0.0%
TTIF Commuter Rail Infrastructure Subaccount	\$0	\$45,386,662	\$45,386,662	
Tobacco Tax				
Total	\$21,309,324	\$20,378,002	-\$931,321	-4.4%
General Fund Unrestricted				
Tobacco Products Tax	\$21,309,324	\$20,378,002	-\$931,321	-4.4%
Net Revenue	\$16,154,473,347	\$17,032,098,538	\$877,625,190	5.4%

Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. These charts show fiscal year 2025 estimated state revenue impacts for each sales tax exemption under Utah Code Ann. §59-12-104. The estimates are based on the best information available; however, in some cases data is limited or unavailable.

Business Inputs

Exemptions for purchases that are primarily made by or limited to businesses

Brief description of sales tax exemption	FY 2025 Revenue Impact
Certain products purchased by airlines for in-flight use or consumption	\$3,000,000
Aircraft parts and equipment for installation in certain aircraft	\$11,200,000
Commercials, films, and other audio / video sold to broadcasters and others	\$9,300,000
Pollution control equipment (includes consumables)	\$9,600,000
Machinery, equipment, or parts to manufacturers and others	\$237,800,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$11,000,000
Certain products primarily used in farming operations	\$98,900,000
Hay	\$12,600,000
Non-returnable containers, labels, casings for use in packaging TPP	Insufficient Data
Property stored in the state for resale	Insufficient Data
Product purchased for resale in its original form or as a component part of a manufactured good	Insufficient Data
Intrastate telecommunications services or fuel for use in compounding a taxable service	\$11,400,000
Certain products used by a steel mill	\$318,000
Telecommunications service for purposes of providing telecommunications service	\$5,600,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$23,000,000
Electricity to ski resorts for lifts	\$380,000
Ski resort equipment and parts	\$108,000
Natural gas, electricity, coal, fuel oil, and other fuels for industrial use	\$49,300,000
Semiconductor fabricating, processing, research, or development materials	\$10,600,000
Vehicles used for temporary sporting events	Less Than \$1,000
Sale-leaseback transactions	Insufficient Data
Machinery or equipment purchased by the film industry and used to produce certain media	\$5,300,000
Certain machinery, equipment, etc. for or by an alternative energy electricity production facility	Insufficient Data
Certain machinery, equipment, etc. for or by a waste energy production facility	Insufficient Data
Certain purchases for or by a facility that produces fuel from alternative energy	Insufficient Data
Building materials shipped out of state and incorporated into real property	Insufficient Data
Address list or database used to send direct mail	\$2,300,000
Certain machinery, equipment, or software purchased by or for a telecommunications service provider	\$18,000,000
Products used in the research and development of alternative energy technology	Insufficient Data

Brief description of sales tax exemption	FY 2025 Revenue Impact
Business property purchased outside the state and brought into the state after first use	Insufficient Data
Construction materials for Salt Lake International Airport (material converted to real property only)	\$5,000,000
Construction materials for new airport in 2nd class county (material converted to real property only)	\$0 ¹
Fuel sold to a common carrier railroad and used in a locomotive engine	\$0 ²
Products sold to an aircraft repair provider if used to repair aircraft not registered in Utah	\$374,000
Construction materials for life science research facility (material converted to real property only)	\$990,000
Machinery, equipment, or parts used in qualified research (three-year life)	\$20,900,000
Product used in preparation of food if seller and purchaser are the same (seller already paid sales tax)	Insufficient Data
Amusement and recreation machinery or equipment (three-year life; business must charge fee to use)	\$727,000
Short-term lodging consumables	\$3,260,000
Database access (viewing or retrieval of information)	\$1,660,000
Machinery, equipment, or parts used for electronic financial payment services (three-year life)	\$2,510,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0 ¹
Molten magnesium	\$930,000
Machinery, equipment, or parts purchased by certain data centers (one-year economic life)	Insufficient Data
Machinery, equipment, etc. purchased by a refinery and used in a specified activity	\$3,000,000
Medical Laboratories	\$270,000
Construction and Operation Costs of Electrical Cooperative	\$420,000
Consumable Tangible Personal Property used in Taxable Service	\$4,700,000

¹No known state revenue impacts in this fiscal year; however, there could be exempt amounts in other years depending on taxpayer behavior.

²This exemption only exempts local sales tax. There is no state revenue impact for this exemption.

Non-Business Inputs - Charitable/Government

Brief description of sales tax exemption	FY 2025 Revenue Impact
State and local government purchases except for certain construction materials	\$72,400,000
Sales to or by religious or charitable organizations	\$18,000,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$2,570,000
Food stamp purchases	\$7,200,000
WIC purchases	\$627,000
Sales relating to schools and fundraising sales	\$610,000
Copies and publications by a government entity	\$690,000
Sales to a public transit district (includes construction materials converted to real property)	\$470,000
Sales to or by Heber Valley Railroad	\$230,000
Sales of goods and services at a National Guard morale, welfare, and recreation facility	\$31,000

Non-Business Inputs - Economic Development

Brief description of sales tax exemption	FY 2025 Revenue Impact
Aircraft manufactured in Utah	\$287,000
Certain electricity produced from a new alternative energy source	\$340,000
Fuel cell	\$71,000
Sales of rail rolling stock manufactured in Utah	Insufficient Data
Construction materials used for the construction of a qualified stadium	\$0 ¹

¹No known state revenue impacts in this fiscal year; however, there could be exempt amounts in other years depending on taxpayer behavior.

Non-Business Inputs - Economic Efficiency

Brief description of sales tax exemption	FY 2025 Revenue Impact
Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$288,000,000
Vending machine food sold for \$1 or less under certain circumstances	\$128,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$4,640,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$11,800,000
Isolated or occasional sales if not regularly engaged in business	Insufficient Data
Vehicle trade-ins and other trades as part payment for a purchase	\$105,400,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$771,000
Product brought in by a nonresident for use (product may not be used for business in the state)	Insufficient Data
Product for which sales tax was paid to another state (must pay difference if Utah tax is greater)	Insufficient Data
Non-resident boat that is not registered or used in the state except under specified circumstances	\$169,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$5,600,000
Use of unassisted amusement device	\$1,010,000
Hotel accommodations and services taxed by the Navajo Nation	\$96,000
Currency or coinage that is legal tender	Insufficient Data
Gold, silver, platinum (bars, coins, etc.; not legal tender; content 50%+ gold, silver, or platinum)	Insufficient Data
Pawnbroker repurchases or redemptions	\$1,850,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$14,000
Car wash that does not include cleaning the interior of the vehicle	\$12,000
MIDA accommodations and services	\$680,000
Note, leaf, foil or film used as currency	Insufficient Data
Certain construction products sold between related entities	\$2,700,000

Non-business Inputs - Healthcare

Brief description of sales tax exemption	FY 2025 Revenue Impact
Prescription drugs, syringes, and stoma supplies	\$234,200,000
Prescribed durable medical equipment for home use	\$6,540,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$2,120,000
Prescribed mobility enhancing equipment	\$1,610,000
Prosthetic device (prescribed or purchased by medical facility)	\$1,210,000
Prescribed disposable home medical supplies	\$3,160,000
Medical Cannabis	\$8,060,000

Non-business Inputs/Other

Brief description of sales tax exemption	FY 2025 Revenue Impact
Newspapers or newspaper subscriptions	\$2,690,000
Admissions to college athletic events	\$1,290,000
Water in a pipe, conduit, ditch or reservoir	\$32,700,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks).....	\$290,000
Admission to an Indoor Skydiving, Rock Climbing, or Surfing Facility	\$250,000
Sales of a cannabinoid product	\$100,000

Legislation

The following includes legislation passed by the 2025 Legislature that significantly impacts taxes and fees collected by the Tax Commission.

House Bills

HB 20 **Property Tax Code Recodification** Rep. Douglas R. Welton (Effective Jan. 1, 2026)

- Creates a new chapter re-codifying all provisions related to property tax relief and renter relief.
- Specifies procedures and rights available for tax relief.
- Updates household income thresholds for the renter's credits.
- Updates household income thresholds and associated homeowner's credits.

HB 60 **State Tax Amendments** Rep. Steve Eliason (Multiple effective dates)

- Clarifies the Tax Commission's authority to share confidential income tax data with Workforce Services for purposes of determining eligibility for public assistance.
- Requires payment processors to report the same 1099-K information to the Tax Commission as the IRS.
- Clarifies that the commercial solar panel income tax credit is not available for panels that are installed on a residential building, even if a business entity owns the building or the panels.
- Creates certain requirements to qualify as exempt from Utah income taxation.
- Authorizes a deduction from Utah taxation for social security income in certain situations.

HB 62 **Property Tax Act Modifications** Rep. Steve Eliason (Retrospective to Jan. 1, 2025)

- Prohibits a county board of equalization from accepting an application to receive a residential property tax exemption in certain circumstances.

- Authorizes the Tax Commission to make rules that specify when a county board of equalization is required to accept certain applications.
- Revises language in the written residential property declaration.
- Creates certain requirements for assessment of land with a residence and authorizes the Tax Commission to make rules that specify when that land significantly contributes to overall agricultural.
- Removes the subtraction of "qualifying exempt revenue" from prior year ad valorem property tax revenue when calculating a certified tax rate.
- Provides for appeal to the Tax Commission of a tax relief decision regarding tax deferral or abatement made by a county board of equalization.

HB 73 **Administrative Procedures Act Amendments** Rep. Karianne Lisonbee (Effective May 7, 2025)

- Codifies case law defining final agency action previously undefined in statute.

HB 79 **Adaptive Driving Equipment Amendments** Rep. Christine F. Watkins (Effective Oct. 1, 2025)

- Defines "adaptive driving equipment" for purposes of the Sales and Use Tax.
- Exempts from sales and use tax amounts paid for adaptive driving equipment not yet installed on a vehicle.
- Exempts from sales and use tax amounts paid for adaptive driving equipment already installed on a vehicle purchased from a motor vehicle dealer if certain requirements are met.

HB 82 Law Enforcement Modifications

Rep. Matthew H. Gwynn

(Effective May 7, 2025)

- Creates rules regarding Brady identification systems and the prosecution agencies and peace officers that use them.

HB 106 Income Tax Revisions

Rep. Kay J. Christofferson

(Retrospective to Jan. 1, 2025)

- Lowers the corporate, franchise, and individual income tax rate to 4.5 percent.
- Allows employers that claim the federal employer-provided child care tax credit to claim a nonrefundable tax credit for 20 percent of qualified expenses to construct a child care facility with a five-year carryforward.
- Allows employers who claim the state child care construction tax credit to claim a nonrefundable tax credit for 10 percent of qualified child care expenses.
- Subjects both the child care tax credits to recapture if the employer fails to operate a qualified child care facility for at least five consecutive taxable years.
- Requires apportionment of the child care tax credits for certain filers.
- For purposes of the nonrefundable child tax credit, changes the definition of “qualifying child.”

HB 110 Combined Basic Tax Rate Reduction

Rep. Tiara Auxier

(Effective July 1, 2026)

- Removes the WPU value rate from the property tax rates that fund public education and holds the Teacher and Student Success Program funding harmless from the removal.

HB 112 Motor Vehicle Safety Inspection Modifications

Rep. Karianne Lisonbee

(Effective May 7, 2025)

- Prohibits law enforcement from requesting that the DMV revoke or suspend the registration of a vehicle for having tinted windows.

HB 166 Trailer Registration and Uniform Fee Amendments

Rep. Scott H. Chew

(Effective Jan. 1, 2026)

- Authorizes the owner of an intrastate commercial trailer to obtain an alternative special registration and license plate that is valid for as long as the owner owns the trailer.

HB 176 County Classification Amendments

Rep. Walt Brooks

(Effective July 1, 2025)

- Increases the population measure used to determine the classification of counties.

- Exempts from sales tax amounts paid or charged for the sale of construction materials for a new airport within certain counties.
- Requires the Utah Department of Transportation (UDOT) to annually report to the Tax Commission which 3rd class counties have an airport with commercial flights to three or more airports outside of Utah.

HB 190 Motorcycle Amendments

Rep. Norman K. Thurston

(Effective Jan. 1, 2026)

- Explains the method for properly attaching and displaying a motorcycle license plate.
- Authorizes a law enforcement officer to impound a motorcycle for certain actions.

HB 208 Urban Farming Assessment Modifications

Rep. Jason B. Kyle

(Retrospective to Jan. 1, 2025)

- Allows a landowner to apply for assessment as urban farming land only once instead of annually.

HB 216 Income Tax Revenue Amendments

Rep. Norman K. Thurston

(Effective July 1, 2025)

- Defines “material increase in state income tax revenue.”
- Requires the Tax Commission to annually estimate by consensus with LFA and GOPB if a federal tax law change will result in an increase in state income tax revenue, allowing certain considerations.
- Requires the Tax Commission to submit an electronic report to the Revenue and Taxation Interim Committee any year in which an income tax revenue increase is predicted by consensus.
- Requires the Tax Commission, LFA, and GOPB to determine by consensus legislative action taken as a result of the report negates the predicted increase in state income tax revenue and, if not, requires the Tax Commission to submit the estimated amount of the increase to the Division of Finance.
- Creates the Income Tax Surplus Restricted Account.

HB 224 Inmate Reentry, Finances, and Debt Modifications

Rep. Melissa G. Ballard

(Prospective to Jan. 1, 2027)

- Requires a county jail or state prison to notify the Tax Commission when an inmate is incarcerated for more than 90 days and after that inmate is released.

HB 240 Urban Farming Assessment Amendments

Rep. Rex P. Shipp

(Retrospective to Jan. 1, 2025)

- Broadens the definition of “actively devoted to urban farming.”

- Reduces the documentation requirement for demonstrating that land is “actively devoted to urban farming” from annually to one time.
- Clarifies that residential use of some land within a parcel does not disqualify other land in the parcel for urban farming assessment.

HB 249 Nuclear Power Amendments
 Rep. Carl R. Albrecht
 (Effective May 7, 2025)

- Defines “base taxable value” and “incremental value” for an electrical energy development zone designated by the Utah Energy Council.
- Allows a county, municipality, or state land use authority to apply for designation of an electrical energy development zone within its boundaries.
- Creates the Electrical Energy Development Fund.

HB 253 Agriculture and Food Amendments
 Rep. Carl R. Albrecht
 (Effective May 7, 2025)

- Shifts the annual deposit of state sales and use tax revenue from the Agricultural Resources Development Fund to the Division of Conservation.

HB 256 Municipal and County Zoning Amendments
 Rep. R. Neil Walter
 (Effective May 7, 2025)

- Authorizes a county or municipality that imposes a transient room tax to use the listing of a short-term rental on a short term rental website as evidence that the owner or lessee is subject to the transient room tax.
- Clarifies that if a county auditor believes the owner or lessee of a short term rental is not collecting or paying transient room tax, the auditor may provide evidence of this failure to the Tax Commission for investigation.

HB 259 Tax Commission Amendments
 Rep. Steve Eliason
 (Effective May 7, 2025)

- Requires the Tax Commission’s executive director to appoint, supervise and direct the motor vehicle enforcement administrator.
- Effective July 1, 2025, removes the benefit of having a vehicle for official and personal use from the executive director of the commission.

HB 261 Towing Modifications
 Rep. A. Cory Maloy
 (Effective January 1, 2026)

- Authorizes the DMV to release an impounded vehicle to an individual who is not the registered owner, lien holder or a dealer, where the vehicle is operating under a temporary permit if the individual takes certain steps.
- Authorizes the DMV to release an impounded vehicle to a tow truck operator or tow truck motor carrier that takes certain steps.
- Defines “life essential item.”
- Permits the registered owner or lienholder of a vehicle to take possession of any life essential item of personal property within the vehicle without payment of any towing, storage or impound fees.
- Provides that towing fees are a possessory lien on any personal property in the vehicle that is not a life essential item.
- Allows the registered owner or lienholder of a vehicle to take possession of any item of personal property in the vehicle upon the payment of the towing fee even if the storage and impound fees remain unpaid.

HB 264 Tax Incentives Amendments
 Rep. Kay J. Christofferson
 (Retrospective to Jan. 1, 2025)

- Limits certain clean energy systems income tax credits to an energy system that is in service before Jan. 1, 2028.
- Repeals the clean energy tax credits created in §§59-7-614.7, 59-10-1024, and 59-10-1029.

HB 272 Vehicle Assessment Amendments
 Rep. Clinton D. Okerlund
 (Effective July 1, 2025)

- Authorizes a vehicle between 12,001 lbs and 14,000 lbs gross laden weight to be registered for a six-month period And exempts it from being required to have the gross laden weight displayed upon both the left and right sides of the vehicle in a conspicuous place.
- Increases the weight threshold for the base motor vehicle registration fee.
- Increases the registration weight threshold for heavy trucks and park model recreational vehicles.
- Limits the proportional registration fee to vehicles exceeding 14,000 lbs gross laden weight.
- Exempts a vehicle between 12,001 lbs and 14,000 lbs gross laden weight from the motor carrier fee.
- Modifies the definition of “motor vehicle” for purposes of §§41-3-406 through 41-3-414.
- Subjects vehicles with a gross vehicle weight rating between 12,001 lbs and 14,000 lbs to emissions inspection unless exempt.
- Increases the weight threshold for exemption from the emissions opacity inspection and maintenance program for diesel power motor vehicles.

- Defines “gross vehicle weight rating” for purposes of Title 59, Chapter 2, Property Tax Act.
- Subjects certain vehicles to the age-based uniform fee in lieu of property tax instead of the value-based uniform fee in lieu of ad valorem property tax.

HB 324 Special Group License Plate Amendments Rep. Val L. Peterson (Effective July 1, 2025)

- Allows the DMV to issue a set of plates for any vehicle at the request of the registered owner.
- Clarifies that the DMV may require a contribution for a special group license plate.
- Requires the DMV to design a classic support special group license plate that requires a \$25 annual contribution to the General Fund.
- Defines “corporate brand sponsored special group license plate.”
- Authorizes the creation of certain sponsored special group license plates.
- Modifies the distribution of the contributions for the black license plate.
- Directs the DMV to notify those making annual black plate contributions of the changed distribution of those contributions.
- Clarifies that a vehicle registered as a vintage vehicle can get a black license plate without an annual contribution.
- Eliminates the requirement for a vintage vehicle to display a certain type of license plate.
- Authorizes an entity receiving contributions for two or more special group plates to consolidate their plates into a fewer number for purposes of meeting the minimum threshold of 500.
- Requires the Tax Commission to report certain information about special group plates to the Revenue and Taxation Interim Committee.

HB 350 District Energy Amendments Rep. Val L. Peterson (Effective May 7, 2025)

- In the public utilities code, defines “cooling plant” and redefines “heat corporation.”
- In the High Cost Infrastructure Development Tax Credit Act, defines “district energy system,” adjusts the definition of “energy delivery project,” alters the definition of “high cost infrastructure project,” and amends the definition of “infrastructure.”

HB 354 Criminal Justice Revisions Rep. Ryan D. Wilcox (Effective May 7, 2025)

- Beginning on July 1, 2025, requires a law enforcement agency to share information from its record management system with the Department of Public Safety’s criminal intelligence system.

- Beginning on Jan. 1, 2026, requires a law enforcement agency to provide the Department of Safety certain information concerning a crash that appears to be connected with a DUI offense.
- Beginning Jan. 1, 2026, requires a law enforcement agency to provide the Department of Public Safety certain information concerning every arrest made for a suspected DUI offense, even if they are unrelated to a reported crash.
- Beginning Jan. 1, 2027, requires that a law enforcement agency supply every law enforcement officer on duty outside of its facility with a portable biometric capture device.
- Beginning July 1, 2027, requires a law enforcement agency to collect and annually report certain information to the State Commission on Criminal and Juvenile Justice.

HB 378 Department of Natural Resources Funding Amendments Rep. Casey Snider (Effective Jan. 1, 2026)

- Diverts property tax revenue from counties based on the miles of a qualifying transmission line within a county.
- Diverts property tax revenue from counties based on the amount of centrally assessed new growth in the county.
- Diverts funds to the Species Protection Account from a current tax on the disposal of concentrated depleted uranium and containerized waste by a radioactive waste facility.
- Levies an annual tax on a renewable energy project entity for a new wind or solar electric generation facility.
- Imposes an annual energy project assessment on certain renewable energy parent entities with a facility that generates wind or solar electric energy.

HB 379 Population Data Amendments Rep. Stephanie Gricius (Effective May 7, 2025)

- Authorizes the Tax Commission to disclose aggregated information to the Utah Population Committee upon request.
- Effective July 1, 2025, directs the Tax Commission to use the most recent Utah population estimate from the Utah Population Committee for purposes of the calculations requiring the population of a jurisdiction and provides that if the Utah Population Committee has not estimated the population of a municipality or unincorporated area, the commission shall use the adjusted sub-county population estimate.
- Defines “adjusted sub-county population estimate” and “Utah Population Committee county raking factor.”

HB 428 Property Tax Changes Rep. Jill Koford (Effective May 7, 2025)

- Requires consensus among the Tax Commission, the Governor’s Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst in certifying the minimum basic tax rate.

HB 455 Utah Fits All Scholarship Program Amendments
 Rep. Candice B. Pierucci
 (Effective March 6, 2025)

- Specifies the Tax Commission's role in disclosing the state individual income tax return information of a parent to the Utah Fits All Scholarship Program manager.

HB 456 Transient Room Tax Amendments
 Rep. Bridger Bolinder
 (Effective July 1, 2025)

- Increases the maximum rate of the transient room tax that certain counties may impose under §59-12-301.
- For purposes of the *State Transient Room Tax Act*, defines the terms "initial rate" and "secondary rate."
- Imposes an additional state transient room tax in a county of the 1st class.

HB 502 Transportation and Infrastructure Funding Amendments
 Rep. Jordan D. Teuscher
 (Effective May 7, 2025)

- Provides for distribution of certain county-option sales taxes into certain highway and transportation funds.
- Requires a large public transit district to provide notice to the Tax Commission when three counties that are entirely annexed into a large transit district have imposed the tax under §59-12-2220.

HB 514 Vehicle Registration Changes
 Rep. Ariel Defay
 (Effective Jan. 1, 2026)

- Allows an individual to choose to receive registration renewal notifications through both mail and electronic means.
- Permits certain vehicle types to be registered for a 24-month period.
- Sets the registration fees for the 24-month registration at double the amount of any tax or fee that would be due for the same vehicle for a 12-month period and directs the revenue to be distributed as would be required for a 12-month registration.
- Specifies that, if a 24-month registration extends from one age-based fee bracket to another age-based fee bracket, the total age-based fee shall be the amount due for each age-based fee bracket respectively.
- Prohibits an interstate-apportioned vehicle from being registered for a 24-month period.

HB 547 Diaper Program Amendments
 Rep. Rosalba Dominguez
 (Retrospective to Jan. 1, 2025)

- Creates a special revenue fund called the "Diaper Supplies Fund," funded by individuals who choose to donate a portion of their income tax refund on their tax returns.
- Provides for removal of the contribution if total contributions to the Diaper Supplies Fund equal less than \$30,000 per year for three consecutive years.

Senate Bills

SB 13 Property Tax Reimbursement Amendments
 Sen. Lincoln Fillmore
 (Effective January 1, 2026)

- Defines "qualified rental business."
- Allows a qualified rental business to charge a recovery fee for a piece of heavy equipment if the renter is not a government entity.
- Provides that the recovery fee must be stated separately on the receipt and is not subject to sales and use tax.

SB 16 Property Tax Notice Amendments
 Sen. Lincoln Fillmore
 (Retrospective to Jan. 1, 2025)

- Requires that a tax notice include a statement about the option of tax deferral for an owner at least 65 years old who is experiencing extreme hardship.
- Limits tax deferral to an owner who is an indigent individual.

SB 23 First Home Investment Zone Amendments
 Sen. Wayne A. Harper
 (Effective May 7, 2025)

- Changes the definition of "base year" to refer to a first home investment zone area instead of a housing and transit reinvestment zone area.

SB 26 Housing and Transit Reinvestment Zone Amendments
 Sen. Wayne A. Harper
 (Effective March 12, 2025)

- Allows for the creation of a Convention Center Reinvestment Zone (CCRZ) and establishes the approval process.
- Authorizes a convention center public infrastructure district (district) to levy a property tax within a CCRZ.
- Addresses tax distribution issues regarding Housing and Transit Reinvestment Zone (HTRZ)s.

- Provides a method for the taxable sales resulting from construction within an HTRZ or CCRZ to be identified by the Tax Commission.
- Requires a CCRZ sales and use tax boundary to be a single contiguous area that is based on zip+4 and follows as closely as possible to the approved boundary but ensuring that all parcels of the CCRZ are included within the boundary.

SB 27 Motor Vehicle Division Amendments
Sen. Wayne A. Harper
(Effective May 7, 2025)

- Modifies certain definitions for purposes of Title 41, Chapter 1a, and Title 41, Chapter 6a.
- Requires the DMV to revoke the registration of a motorboat if it receives notice from Insure-Rite of lapsed liability insurance during the months of April through October.
- Clarifies which registration fees a street-legal ATV is subject to.
- Defines “off-highway motorcycle” for purposes of Title 41, Chapter 22, and clarifies that an off-highway motorcycle is not required to display an off-highway license plate but is required to display an off-highway vehicle registration sticker.
- Effective Jan. 1, 2026, authorizes the DMV to create a fleet of personal vehicles with the same registration period for all vehicles in the fleet and establishes requirements for that fleet.

SB 40 Sales and Use Tax Act Amendments
Sen. Daniel McCay
(Effective May 7, 2025)

- Clarifies that if a seller fails to collect the correct sales and use tax rate due to reliance on incorrect data provided by the Tax Commission, they are not liable until the first day of a calendar quarter 90 days after the Tax Commission notifies them of the error.
- Authorizes certain counties to reauthorize the county option ZAP tax for two consecutive 10-year periods with a majority vote of the county legislative body.
- Authorizes certain counties to reauthorize the rural county health care tax for one additional 10-year period after Jan. 1, 2024, without seeking voter approval.
- Authorizes certain cities to reauthorize the rural city hospital tax for one additional 10-year period after Jan. 1, 2024, without seeking voter approval.

SB 47 Sales and Use Tax Remittance Amendments
Sen. Wayne A. Harper
(Effective July 1, 2025)

- Repeals the requirement that a seller or marketplace facilitator has to collect and pay sales and use tax if they sell tangible personal property, products transferred electronically, or services for storage, use or consumption in Utah in more than 200 separate transactions.

SB 52 Vehicle Registration Modifications
Sen. Brady Brammer
(Effective March 25, 2025)

- Permits the Tax Commission to contract with Insure-Rite to determine whether a vehicle or vessel’s insurance is associated with a Utah address.
- Permits the Tax Commission to investigate any vehicles or vessels that are identified by Insure-Rite as having insurance inside Utah but not registered in Utah.
- Provides that, if the Tax Commission’s investigation reveals that the owner of the vehicle or vessel is not in compliance with motor vehicle registration or sales tax law, the Tax Commission may impose a penalty and notify the owner that they have 60 days to come into compliance.
- Provides that if an owner fails to come into compliance within 60 days the commission may impose an additional penalty.
- Permits the Tax Commission to waive penalties in certain circumstances.

SB 71 Social Security Tax Revisions
Sen. Wayne A. Harper
(Retrospective to Jan. 1, 2025)

- Changes the calculation of the nonrefundable individual income tax credit for social security benefits.
- Expands eligibility for a nonrefundable individual income tax credit for social security benefits.

SB 91 Restaurant Tax Revisions
Sen. Lincoln Fillmore
(Effective Jan. 1, 2026)

- For purposes of the Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act, defines “convenience store,” “customized,” “gas station” and “grocery store.”
- Imposes the 1 percent restaurant tax on customized prepared food sold by a convenience store, gas station, or grocery store.

SB 95 Truth in Taxation Amendments
Sen. Heidi Balderree
(Retrospective to Jan. 1, 2025)

- Defines “meeting” in the truth and taxation provisions to mean the same as that term is defined in the Open and Public Meetings Act.

SB 121 Property Loss Amendments
Sen. Jen Plumb
(Effective May 7, 2025)

- Allows the Tax Commission to charge a nominal fee to prepare a certificate of good standing for a business that needs the certificate to participate in a loan program operated out of the Property Loss Related to Homelessness Compensation Enterprise Fund.

SB 151 Income Tax Contributions Amendments
Sen. Don L. Ipson
(Retrospective to Jan. 1, 2025)

- Creates the Statewide Hunger Relief Fund, funded by a contribution on the Utah Individual Income Tax Return.
- Provides for removal of the individual income tax contribution if total contributions are less than \$30,000 per year for three consecutive years.

SB 162 Talent Connect
Sen. Ann Millner
(Effective July 1, 2025)

- Requires the Tax Commission to partner with the talent portal administrator of the Utah High-Demand Talent Portal to reconcile that employers registering to use the talent portal are businesses registered to do business in Utah and are in good standing.

SB 166 Point of the Mountain State Land Authority Amendments
Sen. Jerry W. Stevenson
(Effective March 12, 2025)

- Converts the annual assessment on Point of the Mountain state property that is leased to a private entity into a privilege tax on the same leased property.
- Clarifies that privilege tax collections shall be treated in the same manner as property tax collections.

SB 180 Law Enforcement Usage of Artificial Intelligence
Sen. Stephanie Pitcher
(Effective May 7, 2025)

- Defines “generative artificial intelligence.”
- Requires a law enforcement agency to make a policy regarding the use of generative artificial intelligence by its employees in the course and scope of the agency’s work.

SB 192 Commercial Wind and Solar Incentives Amendments
Sen. Derrin R. Owens
(Effective Jan. 1, 2026)

- Requires certain commercial wind energy systems of at least 660 kilowatts to include adequate energy storage to qualify for a corporate energy system income tax credit.
- Requires certain commercial solar equipment energy systems of at least 660 kilowatts to include adequate energy storage to qualify for a corporate energy system income tax credit.
- Requires certain commercial wind energy systems of at least 660 kilowatts to include adequate energy storage to qualify for an energy system individual income tax credit.

- Clarifies that in calculating certain commercial energy system income tax credits, electricity that is stored and later sold must be counted at the time the electricity is sold from storage.

SB 200 Watercraft Amendments
Sen. Daniel McCay
(Effective Jan. 1, 2026)

- Reduces the statewide uniform fee on a vessel.
- Imposes a Boating Grant Tax on all vessels required to be registered.
- Sets the Boating Grant Tax for a vessel to the amount that the statewide uniform fee on the vessel was reduced.
- Exempts certain vessels from the Boating Grant Tax.
- Modifies the definition of “personal watercraft.”
- Defines “water jet device.”

SB 202 Property Tax Revisions
Sen. Chris H. Wilson
(Effective May 7, 2025 & Jan. 1, 2026)

- Replaces references to corrective action in the property tax code with a new corrective action section that requires the Tax Commission to:
 - take corrective action if a county officer materially fails to perform a duty relating to property assessment; and
 - help the county officer perform the failed duty, charging the county for the cost of the help.
- Makes changes to truth-in-taxation provisions.
- Directs the Tax Commission to develop and administer a training program for county officers who participate in a board of equalization.

SB 207 Local Impact Mitigation Amendments
Sen. Ronald M. Winterton
(Effective May 7, 2025)

- Between Jan. 1, 2026 and Jan. 1, 2029, imposes a local impact mitigation tax on producers of oil or gas and exempts certain oil and gas produced.
- Explains when tax is imposed on oil or gas that is stockpiled.
- Specifies oil and gas tax rates and requires that the tax be paid on a quarterly basis.

SB 213 Sales and Use Tax Modifications
Sen. Wayne A. Harper
(Effective July 1, 2025)

- Defines “qualifying energy storage manufacturing facility” for purposes of the Sales and Use Tax Act.
- Exempts certain purchases by an operator of a qualifying energy storage manufacturing facility from sales and use tax.

SB 216 Environmental Quality Amendments
Sen. Michael K. McKell
(Effective July 1, 2025)

- Imposes an additional radioactive waste disposal tax on certain gross receipts of a radioactive waste facility.
- Imposes a new tax on certain radioactive waste facilities; repeals the new tax on July 1, 2026.

SB 219 Financial Institution Tax Amendments
Sen. Michael K. McKell
(Effective Jan. 1, 2026)

- Defines certain terms.
- Directs the Tax Commission to make rules that establish the sales that are included in the sales factor fraction of a financial institution.

SB 229 Organ Donor Amendments
Sen. Kathleen A. Riebe
(Effective May 7, 2025)

- Requires the Tax Commission to include in each individual income tax booklet information about organ/tissue donation.

SB 234 Severance Amendments
Sen. Derrin R. Owens
(Retrospective to Jan. 1, 2025)

- Allows a taxpayer who pays for all or part of the expenses of a recompletion or workover to claim a nonrefundable tax credit against severance taxes.
- Authorizes nonrefundable tax credit against severance tax owing on natural gas production for a taxpayer who owns or operates a plant that converts natural gas to hydrogen fuel solely for use in zero emission vehicles.
- Repeals the tax credit for mining exploration for taxable years beginning before Jan. 1, 2027.
- Beginning Jan. 1, 2027, enacts the severance tax credit for mining exploration.
- Enacts the nonrefundable high cost infrastructure severance tax credit.

SB 239 Inland Port Authority Amendments
Sen. Jerry W. Stevenson
(Effective March 3, 2025)

- Distinguishes between a transition date and a trigger date.
- Allows Utah Inland Port Authority to determine a length of time to collect non-municipal differential from a pre-designation parcel after November 2044.
- Changes the date for commencing collection of non-municipal differential.

SB 241 Limited Purpose Local Government Amendments
Sen. Jerry W. Stevenson
(Effective March 25, 2025)

- Allows a basic special district to create a public infrastructure district.
- Modifies provisions related to the annexation of property to or withdrawal of property from a public infrastructure district.
- Provides that a public entity or public person may not receive funds from property tax revenue without a resolution of the public infrastructure district's board.

SB 251 Commercial Vehicle Registration Amendments
Sen. Don L. Ipson
(Effective July 1, 2025)

- Defines "Manufacturer's statement of origin" and "Passenger rental car establishment."
- Authorizes the DMV to issue a conditional registration for a new motor vehicle that is a commercial vehicle under certain circumstances.
- Provides that a conditional registration is valid for a 12-month period and has the same fees and taxes as would apply to a commercial vehicle that does not have a conditional registration.
- Restricts renewal of a conditional registration until a Utah title has been obtained for the vehicle.
- Prohibits sale or transfer of a vehicle with a conditional registration until a Utah title has been obtained for the vehicle.
- Directs the DMV to revoke a conditional registration if a Utah title has not been obtained within 10 months.
- Prohibits the DMV from re-registering a vehicle that has had a conditional registration revoked until a Utah title has been obtained for the vehicle.
- Prohibits a conditional registration for a vehicle subject to apportioned registration.

SB 333 Major Sporting Event Venue Financing Amendments
Sen. Jerry W. Stevenson
(Effective Jan. 1, 2026)

- Authorizes certain counties to impose a resort communities tax within the unincorporated portion of the county as if the county was a city or town.
- Authorizes a Major Sporting Event Venue Zone (Sports Zone) to impose the municipal transient room tax and the resort communities tax.
- Provides that if a Sports Zone overlaps a project area, the property tax increment collection period for the Sports Zone cannot begin for that parcel unless the project area funds collection period has expired.

- Provides that if a Sports Zone overlaps an existing inactive industrial site community reinvestment project area plan that is already receiving property tax increment, the Sports Zone may capture the difference between 80 percent of the increment and the percentage of increment being captured by the project area.
- Requires the sales and use tax boundary to be a single contiguous area that is based on zip+4 and follows as closely as possible to the Sports Zone boundary approved by the committee but ensuring that all parcels of the sports zone are included within the boundary.
- Authorizes a sales and use tax exemption for the sales of construction materials used for the construction, remodeling or refurbishment of a major sporting event venue within a Sports Zone.

SB 336 Utah Fairpark Area Investment and Restoration District Modifications
 Sen. Scott D. Sandall
 (Effective May 7, 2025)

- Authorizes the Fairpark District to create a public infrastructure district (PID) which can levy a property tax in addition to any amount that the PID may levy for a bond.
- Authorizes a PID created by the Fairpark District to create tax areas within the PID and apply different tax rates to each tax area.

Tax Commission Annual Report

Fiscal Year 2024-2025

Editor

Randolph Prawitt

Contact

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