

Gross Taxable Sales

Overview

In 2001, gross taxable sales will grow close to 2.4%.¹ This growth rate is about half of what we predicted last year, but then we hadn't anticipated the beginning of recession and a war. It is also the lowest rate since 1986 and 1987 when taxable sales growth fell about 1.5% each year. Following four years of 10 to 12% yearly growth rates, taxable sales slowed down a bit in 1997, rising less than 4%. Lower nonfarm wage growth and declining construction values in 2002 will keep gross taxable sales growth near 2.5%. Approximately 4% growth in the first quarter of 2002, largely due to the Olympics, will be followed by less than 1% growth in the second quarter. After some of the negative economic effects dissipate from the U.S. and Utah recessions, we expect taxable sales to strengthen in the second half of 2002. This, of course, assumes no new terrorist attacks commence and the Afghanistan war subsides. Taxable sales can be dissected into four major components:

- 1) Retail Trade at \$17.7 billion, which represents about 55% of taxable sales, will grow 2.5% in 2001, about half of gains in 1998, 1999 and 2000.
- 2) Taxable Business Investment and Utility Sales at \$5.4 billion, represents 17% of taxable sales, will drop 4% in 2001.
- 3) Taxable Services, which will grow to \$4.9 billion in 2001 and represent almost 15% of taxable sales, increased only 2.6% in 2001, well below its 8% average gains over the last 10 years.
- 4) Transportation, Communications and Public Utilities sales and purchases, at \$3.2 billion, will increase at least 16% in 2001 due to initially higher gas and electricity prices and significant market expansion in the mobile telephone sector.

Retail Trade

Retail trade sales rose in double-digits four out of the five times between 1992 and 1996. An end to the economic boom came in 1997 when retail trade sales slowed down to a 3.3% growth rate. Retail trade sales growth improved to 5.3% in 1998 and 1999 and fell back a notch to 4.8% in 2000. But in 2001 retail trade sales sank down to a 2.5% growth rate, despite nonfarm wage growth of 4%. The slowdown in job growth, tail-off of construction permit values, and the U.S. recession took their toll on Utah consumer confidence, which fell from 107.6 to 95.1 in 2001. These effects quickly translated into 1% growth in retail trade sales in the second quarter of 2001 and continued to hurt third and fourth quarter growth rates.

Retail Nondurable Goods. Nondurable goods sold by retailers are classified into the following sectors: General Merchandise, Food, Apparel, Eating and Drinking and Miscellaneous Shopping Goods stores. At \$11.4 billion in 2001, these Nondurable Retail sales represent about one third of all taxable sales. In 2001, Nondurable Retail sales should grow 3%. General Merchandise store sales, whose big discount stores are taking market share not only from traditional department stores, but also from Grocery and Miscellaneous Shopping Goods stores, will see gains of 11% in 2001. Food store sales, which typically grow less than

average due to high competition and smaller price gains, but are now meeting stiff competition from big-box discount department stores, will experience a 4% sales decline in 2001. Apparel store sales will be up about 3%, 1% lower than in 2000. Miscellaneous Shopping Goods store sales, which grew nearly 9% in 2000, will only grow 2% in 2001. Intense competition from big discount Department stores as well as Internet sellers has cut into Miscellaneous Shopping Goods store sales too. In the year 2002, the Nondurable Retail outlook foresees 4.8% growth, 2% more than 2001, due primarily to a comeback from recession conditions in 2001, but also due to the Olympics.

Retail Durable Goods. We classify Retail Durable goods vis-à-vis the general definition of items that last three years or more into three broad sectors: Building and Garden stores, Furniture stores and Motor Vehicle Dealers. These sectors are usually impacted by changes in the housing starts, movements in interest rates, and job growth. Job growth, which trended downward from 2.4% in January 2000 to less than 1% in the fall, may have been the biggest factor in soft durable goods sales in 2001. Residential construction values are expected to rise 5.1% in 2001, bolstering hard good sales. Building and Garden store sales will grow less than 1% in 2001 and Furniture store sales will fall 3%. In 2000, Building and Garden store sales fell 3%, so the 5% rebound in housing values contributed to positive growth here. For the past three years, the housing market in Utah has been more resilient than expected, mostly due to falling interest rates and good growth in housing-purchasing age cohorts. Expect even weaker sales here in 2002 especially if residential construction values decline 13.3%.

So far, Motor Vehicle Dealer sales are a bit weaker than nonfarm wage growth. Through the first nine months these sales grew only 1.7%. But 0% interest rates spurred U.S. car sales in October, which jumped 24%. Utah auto dealers probably had similar successes, so we expect sales for the year to run 4% ahead of 2000. New car dealer sales were pretty weak in the first-three quarters of 2001, growing only 1.4%. Non-gasoline, taxable sales at Gasoline Service Stations were up only 0.5% over the same period in 2000. Sales by Motorcycle (and ATV) dealers, however, grew almost 9%, while RV dealer sales plummeted 24%. Our modeling suggests that Motor Vehicle sales will return to its trend line in 2002 and rise 6 to 7%. This may be difficult, however, with wages growing at only 3.7% in 2002.

Business Investment and Utility Sales. This category includes taxable business to business (B2B) purchases of supplies and equipment and business to consumer (B2C) sales of utilities and final sales at wholesale trade stores. In 2001, these sectors will comprise more than 27% of all taxable sales. Almost 17% are found in goods producing sectors of Agriculture, Mining and Manufacturing, while 10% of taxable sales are in the service producing sectors: Transportation, Communication, and Public Utilities. In six out of eight years between 1991 and 1998, taxable sales in this major sector rose more than 10%. But, following the near 10% gain in 1998 they rose only 1.4% in 1999. Back-to-back 9% gains nationally in business fixed investment in 1999 and 2000 propelled business investment purchases in Utah to a near 7% gain in 2000. The steep decline in U.S. fixed investment in 2001 will lead to a 4% decline in 2001.

In contrast, we expect Transportation, Communications and Public Utility sales and purchases will increase 16% higher than in 2001. Through the first nine months of 2001, Electric and Natural Gas sales are up

¹ Taxable sales consist of final sales of most tangible personal property in the state. Taxable sales of selected services such as hotel and lodging, automobile leases, amusements and repairs to tangible personal property are also taxable in Utah.

27%, due to last year's supply shortfall induced rate increases. Communication sales are up 16% during the first-three quarters, due primarily to double-digit mobile telephone market expansion.

Overall, the mix of Business Investment (down 4%) and Public Utility sales (up 16%) will increase 3.6% in 2001, but fall down to 2% growth in 2002.

Taxable Services. Taxable services, which rose at near break-neck speeds in the economic expansion between 1990 and 1996, slowed down to less than 4% growth in 1997. In 1998, taxable service growth went back on the fast track by growing almost 11%. But in 1999 slower tourist-related sales brought down taxable-services growth to less than 6%. Improving tourism and surging Y2K demand in the Business Services sector turned up the growth in overall Services to 9% in 2000. Slower growth was anticipated in 2001. The Winter Olympics will bolster this sector in late 2001 and early 2002, especially in Business and Hotel services sectors. Our modeling suggest that Services will grow 3.4% in 2002.

Sales Forecast and Other Public Policy Issues. Several issues affect this very important tax base for Utah State and local governments. In some cases the impacts are not independent of each other. The manner in which these issues are resolved may affect how taxable sales are reported or if they are reported at all.

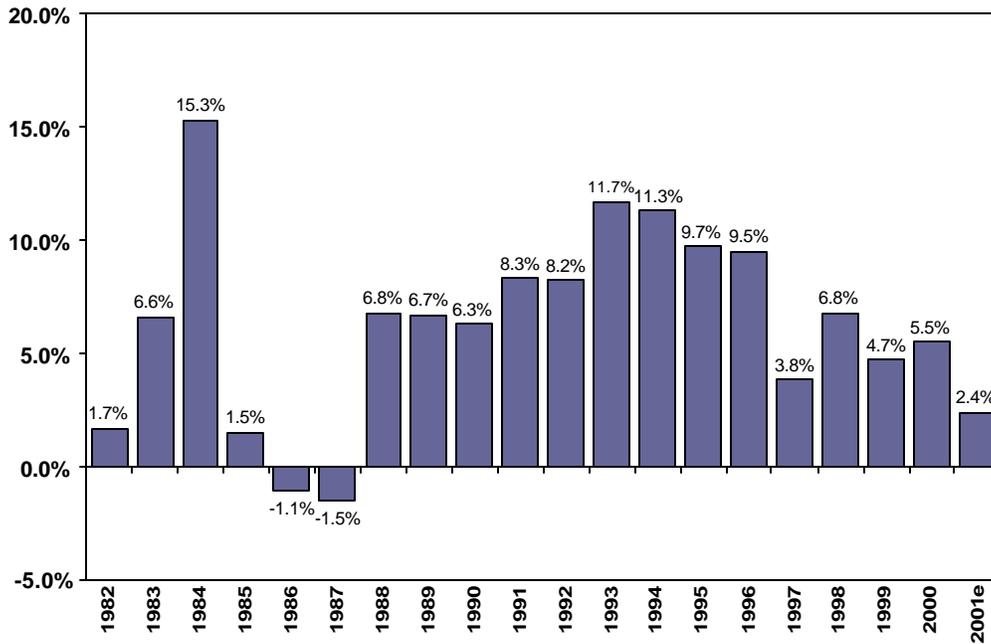
1. **Gasoline Price Decreases.** Recent decreases in the price of gasoline mean that a decreasing share of consumer budgets will be spent on non-taxable gasoline. This assumes that gasoline purchases are inelastic in the short-run as consumers tend not to change commuting patterns very quickly. We estimate that this may shift \$146 million into taxable sales from non-taxable gasoline sales in fiscal year 2001-02 to taxable sales tax products, amounting to about \$6.9 million more in state sales taxes. In FY 2000-01, higher gasoline prices meant that the shift went the other way costing the state about \$6.5 million.
2. **Internet Sales.** Given the fact that surveys put Utahns in the top ten Internet users and PC purchasers, the inability to tax remote sales is a big issue with respect to the sales tax base. Dr. William Fox et al from the University of Tennessee recently estimated that Internet sales would cost Utah about \$55 million in state and local sales taxes by 2001 and about \$192 million in 2006.² Based on these estimates and quarterly surveys at the U.S. Department of Commerce we calculate the cost to Utah to be about 1.2% of state and local sales taxes or about \$25 million in fiscal year 2002.³
3. **2002 Winter Olympics.** Preparation for the Olympics will bring in thousands of business people, from contractors to media people. They will be spending money on Utah goods and services in calendar year 2001 and may push up this forecast by about 0.8% in 2002.

4. **North American Industry Classification System (NAICS).** The President's Office of Management and Budget as well as all federal government agencies have adopted a new, updated classification system, which parallels systems in Mexico and Canada, two of our largest trading partners. If new funding is available, the reporting of taxable sales under the NAICS system will be possible by late 2002. With over 150 new industry classifications, some of which are new technology driven sectors, the distribution of taxable sales under NAICS will give our reports better definition. The new "Information" sector will give the Legislature the option to spread exemptions to B2B purchases in the "new" economy. On the other hand, comparisons of taxable sales by industry to the 1980s and 1990s will be difficult, if not impossible.

² Donald Bruce and William Fox, State and Local Sales Tax Revenue Losses from E-Commerce: Updated Estimates, University of Tennessee, September 2001.

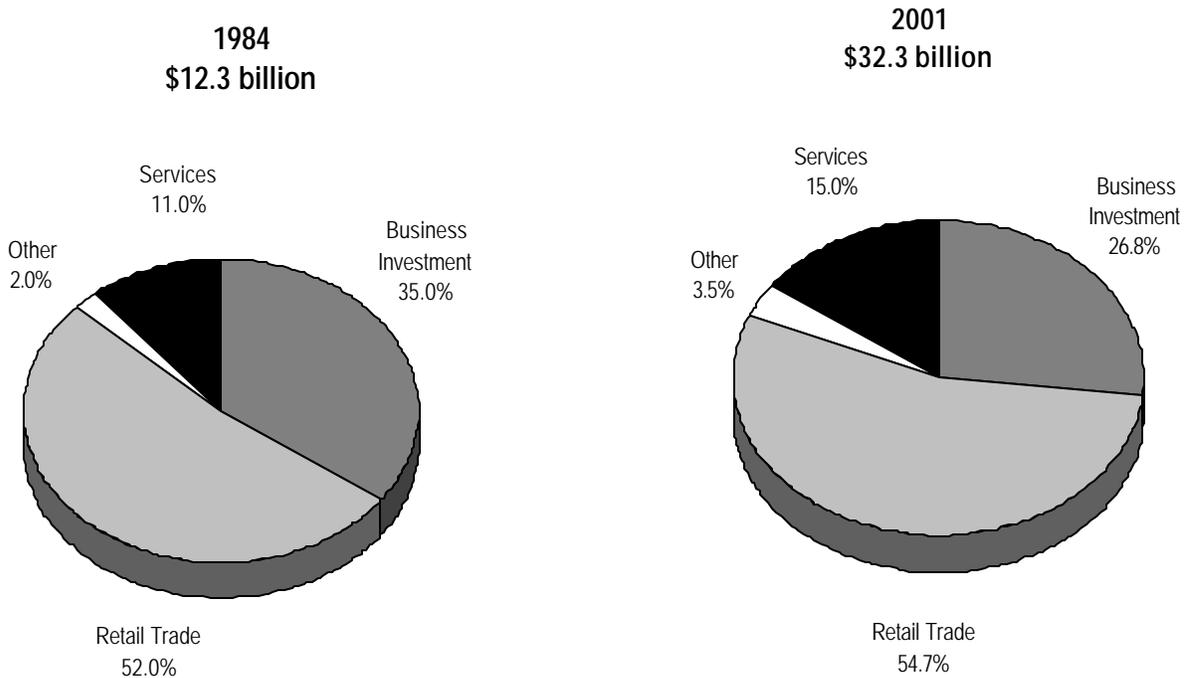
³ Commerce reported that for the second quarter of 2001 that Internet B2C retail sales amounted to 0.9% of total retail sales. E-commerce sales were 0.8 percent of total sales in the second quarter of 2000.

Figure 29
Annual Percent Change in Gross Taxable Sales



Source: Utah State Tax Commission
e=estimate

Figure 30
Shares of Utah's Sales Tax Base--Four Major Sectors



Source: Utah State Tax Commission

Table 39
Utah Gross Taxable Sales by Component

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total Gross Taxable Sales
1981	\$4,901	\$3,821	\$919	\$217	\$9,857
1982	5,200	3,513	1,062	244	\$10,020
1983	5,638	3,648	1,138	262	\$10,686
1984	6,401	4,254	1,385	284	\$12,324
1985	6,708	4,122	1,379	304	\$12,513
1986	7,010	3,689	1,414	265	\$12,378
1987	6,951	3,398	1,587	252	\$12,188
1988	7,346	3,684	1,718	269	\$13,017
1989	8,048	3,675	1,849	320	\$13,892
1990	8,407	3,874	1,829	664	\$14,774
1991	8,918	4,355	2,040	685	\$15,998
1992	9,860	4,342	2,223	888	\$17,313
1993	10,994	4,956	2,499	892	\$19,341
1994	12,097	5,609	2,802	1,019	\$21,527
1995	13,080	6,231	3,205	1,093	\$23,609
1996	14,404	6,878	3,594	968	\$25,844
1997	14,873	7,044	3,724	1,188	\$26,829
1998	15,657	7,729	4,122	1,137	\$28,646
1999	16,493	7,839	4,351	1,316	\$29,999
2000	17,278	8,372	4,746	1,250	\$31,645
2001(e)	17,704	8,675	4,871	1,141	\$32,391

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total Gross Taxable Sales
1982	6.1%	-8.0%	15.6%	12.6%	1.7%
1983	8.4%	3.8%	7.2%	7.4%	6.6%
1984	13.5%	16.6%	21.7%	8.5%	15.3%
1985	4.8%	-3.1%	-0.4%	7.0%	1.5%
1986	4.5%	-10.5%	2.5%	-12.7%	-1.1%
1987	-0.8%	-7.9%	12.3%	-5.0%	-1.5%
1988	5.7%	8.4%	8.2%	6.7%	6.8%
1989	9.6%	-0.2%	7.6%	18.8%	6.7%
1990	4.5%	5.4%	-1.1%	107.8%	6.3%
1991	6.1%	12.4%	11.6%	3.2%	8.3%
1992	10.6%	-0.3%	9.0%	29.6%	8.2%
1993	11.5%	14.1%	12.4%	0.5%	11.7%
1994	10.0%	13.2%	12.1%	14.2%	11.3%
1995	8.1%	11.1%	14.4%	7.2%	9.7%
1996	10.1%	10.4%	12.1%	-11.4%	9.5%
1997	3.3%	2.4%	3.6%	22.7%	3.8%
1998	5.3%	9.7%	10.7%	-4.2%	6.8%
1999	5.3%	1.4%	5.5%	15.7%	4.7%
2000	4.8%	6.8%	9.1%	-5.0%	5.5%
2001(e)	2.5%	3.6%	2.6%	-8.7%	2.4%

e= estimate

Source: Utah State Tax Commission

Gross Taxable Retail Sales and Annual Percent Change by Sector

	Dollar Amounts (Millions)												Avg. Annual
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001(e)	% Change 90-00
Retail Trade	8,407	8,918	9,860	10,994	12,097	13,080	14,404	14,874	15,657	16,494	17,278	17,704	
		6.1%	10.6%	11.5%	10.0%	8.1%	10.1%	3.3%	5.3%	5.3%	4.8%	2.5%	7.5%
Nondurables	5,757	6,144	6,657	7,140	7,656	8,295	9,047	9,482	10,006	10,492	11,091	11,412	
		6.7%	8.3%	7.3%	7.2%	8.3%	9.1%	4.8%	5.5%	4.9%	5.7%	2.9%	6.8%
General Merchandise	1362	1484	1619	1717	1816	2033	2256	2328	2463	2619	2797	3105	
		9.0%	9.1%	6.1%	5.8%	12.0%	11.0%	3.2%	5.8%	6.3%	6.8%	11.0%	7.5%
Apparel	415	452	506	581	591	614	665	693	757	760	789	813	
		8.9%	11.9%	14.8%	1.7%	3.9%	8.3%	4.2%	9.3%	0.4%	3.8%	3.0%	6.6%
Food Stores	2161	2226	2374	2496	2677	2784	3050	3258	3381	3493	3641	3514	
		3.0%	6.6%	5.1%	7.3%	4.0%	9.5%	6.8%	3.8%	3.3%	4.2%	-3.5%	5.4%
Eating and Drinking	861	935	1025	1140	1234	1349	1473	1554	1677	1815	1906	1984	
		8.6%	9.6%	11.2%	8.2%	9.3%	9.2%	5.5%	7.9%	8.2%	5.0%	4.1%	8.3%
Miscellaneous Shopping Goods	958	1047	1133	1206	1338	1515	1603	1649	1728	1805	1958	1997	
		9.3%	8.2%	6.4%	10.9%	13.2%	5.8%	2.9%	4.8%	4.5%	8.5%	2.0%	7.4%
Durables	2,650	2,774	3,203	3,854	4,441	4,785	5,357	5,392	5,651	6,002	6,187	6,291	
		4.7%	15.5%	20.3%	15.2%	7.7%	12.0%	0.7%	4.8%	6.2%	3.1%	1.7%	8.8%
Motor Vehicles	1577	1591	1783	2140	2331	2431	2710	2775	2965	3175	3390	3526	
		0.9%	12.1%	20.0%	8.9%	4.3%	11.5%	2.4%	6.8%	7.1%	6.8%	4.0%	8.0%
Building & Garden	575	630	764	941	1160	1241	1337	1310	1351	1476	1426	1433	
		9.6%	21.3%	23.2%	23.3%	7.0%	7.7%	-2.0%	3.1%	9.3%	-3.4%	0.5%	9.5%
Furniture & Home Furnishings	498	553	656	773	950	1112	1310	1307	1335	1351	1371	1333	
		11.0%	18.6%	17.8%	22.9%	17.1%	17.8%	-0.2%	2.1%	1.2%	1.5%	-2.8%	10.7%
Business Investment	3,874	4,355	4,342	4,956	5,609	6,231	6,878	7,044	7,730	7,839	8,372	8,675	
		12.4%	-0.3%	14.1%	13.2%	11.1%	10.4%	2.4%	9.7%	1.4%	6.8%	3.6%	8.0%
Agriculture, Forestry & Fishing	10	10	13	23	19	13	17	26	22	27	32	37	
		0.0%	30.4%	72.9%	-17.4%	-31.6%	33.8%	48.3%	-13.2%	20.5%	18.5%	14.6%	12.1%
Mining	150	186	153	142	149	176	174	245	259	180	202	211	
		24.0%	-17.7%	-7.2%	4.9%	18.1%	-0.9%	40.7%	5.6%	-30.5%	12.2%	4.4%	3.0%
Construction	203	207	228	247	290	343	371	389	400	422	408	362	
		2.0%	10.1%	8.3%	17.4%	18.3%	8.1%	4.8%	3.0%	5.5%	-3.3%	-11.2%	7.2%
Manufacturing	889	936	1000	1083	1155	1368	1513	1464	1601	1540	1543	1602	
		5.3%	6.8%	8.3%	6.6%	18.4%	10.6%	-3.2%	9.3%	-3.8%	0.2%	3.8%	5.7%
Transportation, Comm. & Public Utilities	1351	1644	1407	1552	1657	1776	1935	2062	2291	2392	2742	3189	
		21.7%	-14.4%	10.3%	6.8%	7.2%	8.9%	6.6%	11.1%	4.4%	14.6%	16.3%	7.3%
Wholesale Trade	1271	1372	1541	1909	2339	2555	2869	2858	3157	3278	3445	3275	
		7.9%	12.3%	23.9%	22.5%	9.2%	12.3%	-0.4%	10.5%	3.8%	5.1%	-4.9%	10.5%
Services	1,829	2,040	2,223	2,499	2,802	3,206	3,594	3,724	4,122	4,350	4,745	4,871	
		11.5%	9.0%	12.4%	12.1%	14.4%	12.1%	3.6%	10.7%	5.5%	9.1%	2.7%	10.0%
Hotels & Lodging	307	351	373	400	423	473	528	557	551	556	583	620	
		14.3%	6.3%	7.2%	5.8%	11.8%	11.6%	5.5%	-1.1%	0.9%	4.9%	6.4%	6.6%
Amusement & Recreation	194	228	256	303	378	451	495	544	572	650	714	738	
		17.5%	12.3%	18.4%	24.8%	19.4%	9.6%	9.9%	5.2%	13.6%	9.8%	3.3%	13.9%
Personal	91	99	110	130	146	167	178	177	185	190	200	211	
		8.8%	11.1%	18.2%	12.3%	14.4%	6.5%	-0.2%	4.3%	2.7%	5.3%	5.6%	8.2%
Health	76	68	77	85	84	91	90	92	88	86	93	96	
		-10.5%	13.2%	10.4%	-1.2%	8.0%	-1.2%	2.5%	-4.1%	-2.3%	8.1%	3.4%	2.0%
Education, Legal & Social	111	126	137	144	160	175	194	167	195	207	224	242	
		13.5%	8.7%	5.1%	11.1%	9.6%	10.6%	-13.8%	16.7%	6.2%	8.2%	7.9%	7.3%
Auto Rental & Repairs	525	572	601	677	763	901	1012	1073	1160	1169	1239	1300	
		9.0%	5.1%	12.6%	12.7%	18.1%	12.2%	6.1%	8.1%	0.8%	6.0%	4.9%	9.0%
Business	446	502	564	625	645	711	780	775	948	1042	1223	1219	
		12.6%	12.4%	10.8%	3.2%	10.2%	9.7%	-0.6%	22.3%	9.9%	17.4%	-0.3%	10.6%
Finance Insurance & Real Estate	79	94	105	135	203	236	318	339	423	450	469	445	
		19.0%	11.7%	28.6%	50.4%	16.2%	34.9%	6.5%	24.9%	6.4%	4.2%	-5.1%	19.5%
All Other	664	685	888	892	1,019	1,092	968	1,188	1,137	1,316	1,250	1,141	
		3.2%	29.6%	0.5%	14.2%	7.2%	-11.4%	22.7%	-4.2%	15.7%	-5.0%	-8.7%	6.5%
Grand Total Taxable Sales	14,774	15,998	17,313	19,341	21,527	23,609	25,844	26,829	28,646	29,999	31,645	32,391	
		8.3%	8.2%	11.7%	11.3%	9.7%	9.5%	3.8%	6.8%	4.7%	5.5%	2.4%	7.9%

e = estimate
Source: Utah State Tax Commission

Gross Taxable Retail Sales by County

County	1994	1995	1996	1997	1998	1999	2000	2001(e)	2000-01 Percent Change	Avg. Growth 1994-2000
Beaver	34,626,306	36,412,579	41,936,668	45,761,964	54,028,444	56,796,599	59,533,738	58,794,000	-1.2%	9.5%
Box Elder	270,086,492	255,311,338	313,399,510	341,801,574	378,656,784	392,554,576	388,463,051	383,463,000	-1.3%	6.2%
Cache	592,265,682	643,424,439	700,827,166	738,962,198	815,747,488	877,516,245	881,748,639	925,303,000	4.9%	6.9%
Carbon	243,379,366	246,727,509	270,180,228	302,766,134	350,262,447	344,787,306	346,715,900	359,300,000	3.6%	6.1%
Daggett	16,367,912	8,026,924	9,433,030	8,931,045	10,152,206	11,083,920	13,701,974	15,049,000	9.8%	-2.9%
Davis	1,628,953,240	1,792,686,798	1,948,114,497	2,082,405,096	2,333,000,552	2,501,488,171	2,561,945,556	2,652,497,000	3.5%	7.8%
Duchesne	91,128,287	92,152,625	103,539,767	138,833,857	148,993,949	113,995,306	152,667,814	160,972,000	5.4%	9.0%
Emery	68,117,764	59,567,320	63,933,988	85,273,673	108,296,650	86,178,899	78,516,158	93,270,000	18.8%	2.4%
Garfield	46,588,854	53,989,631	59,463,916	64,208,586	67,964,766	71,530,129	73,145,377	68,013,000	-7.0%	7.8%
Grand	98,898,658	123,463,929	125,597,997	136,682,724	143,307,479	167,663,347	162,911,808	164,533,000	1.0%	8.7%
Iron	269,104,272	296,098,117	328,599,441	334,517,242	358,583,543	403,990,858	417,168,360	426,232,000	2.2%	7.6%
Juab	41,049,378	44,498,957	52,093,322	58,330,085	61,049,366	67,800,309	73,826,705	69,201,000	-6.3%	10.3%
Kane	68,713,093	79,603,840	85,348,929	91,571,511	92,767,501	99,972,386	107,426,955	102,658,000	-4.4%	7.7%
Millard	80,606,243	84,805,492	86,426,974	102,956,430	102,324,784	108,565,176	107,366,842	120,189,000	11.9%	4.9%
Morgan	28,204,835	32,975,103	36,673,879	34,597,815	43,190,274	52,752,568	55,091,635	55,131,000	0.1%	11.8%
Piute	4,153,237	5,737,337	5,549,494	4,647,900	5,197,828	5,556,641	5,742,323	5,690,000	-0.9%	5.5%
Rich	11,515,077	10,252,664	10,848,221	12,425,163	14,599,275	15,593,403	16,731,346	15,885,000	-5.1%	6.4%
Salt Lake	10,526,443,225	11,456,330,532	12,495,049,840	13,279,907,345	14,480,792,082	15,032,355,344	15,941,513,323	15,943,409,000	0.0%	7.2%
San Juan	65,840,801	73,747,605	83,951,301	79,420,183	102,358,862	96,128,945	89,321,720	84,713,000	-5.2%	5.2%
Sanpete	84,773,473	93,422,662	101,273,513	109,374,363	117,860,224	125,822,688	143,234,506	157,439,000	9.9%	9.1%
Sevier	155,308,506	167,792,163	171,174,291	179,499,588	247,516,691	212,472,805	219,208,375	222,189,000	1.4%	5.9%
Summit	424,263,835	481,055,880	532,065,605	585,960,819	631,299,089	685,939,692	742,862,484	831,557,000	11.9%	9.8%
Tooele	189,412,717	204,822,816	229,458,354	247,605,386	282,754,708	306,930,181	330,279,699	361,218,000	9.4%	9.7%
Uintah	225,274,014	238,265,849	249,885,277	300,310,299	335,704,139	331,526,601	439,786,724	487,241,000	10.8%	11.8%
Utah	2,485,729,203	2,729,006,721	3,018,664,563	3,263,562,889	3,670,050,662	3,938,892,458	4,170,665,617	4,380,014,000	5.0%	9.0%
Wasatch	77,853,975	91,141,976	104,349,093	118,482,941	136,583,244	155,799,341	171,726,889	173,461,000	1.0%	14.1%
Washington	790,641,230	876,072,647	954,639,002	994,050,920	1,066,865,802	1,159,452,168	1,237,822,795	1,335,474,000	7.9%	7.8%
Wayne	14,979,670	17,293,540	17,770,582	18,566,025	22,689,627	23,000,106	23,460,239	22,832,000	-2.7%	7.8%
Weber	1,716,143,480	1,871,898,257	2,039,495,130	2,151,273,281	2,264,121,035	2,375,445,131	2,456,562,991	2,514,947,000	2.4%	6.2%
Subtotal	20,350,422,825	22,166,585,250	24,239,743,578	25,912,687,036	28,446,719,501	29,821,591,299	31,469,149,543	32,190,674,000	2.3%	7.5%
Out-of-State Use Tax	1,176,245,745	1,442,191,794	1,604,193,876	916,015,985	200,035,296	176,949,414	175,863,321	200,378,222	13.9%	-27.1%
Grand Total	\$ 21,526,668,570	\$ 23,608,777,044	\$ 25,843,937,454	\$ 26,828,703,021	\$ 28,646,754,797	\$ 29,998,540,713	\$ 31,645,012,864	\$ 32,391,052,222	2.4%	6.6%

e = estimate

Source: Utah State Tax Commission