

Utah Taxable Sales

Overview

Utah taxable sales are estimated to be up 0.8%¹ during 2003 (2% less than predicted previously). For the second year in a row, business spending failed to turn around. However, nationally, business spending has improved in the second and third quarters of 2003. Detracting from the 2003 growth rate was an Iraq war-economic shock that resulted in a 4% drop in taxable sales during the first quarter. However, since the first quarter, taxable sales have improved close to a 3% year-over growth rate. Taxable sales are expected to conservatively increase 3.2% in 2004. Economic models call for a 6% growth rate if all the optimistic economic assumptions hold true. However, other influencing economic forces that must be taken into consideration include:

- ▶ Job growth that has only improved slightly, although purchasing manager surveys indicate more improvement will occur.
- ▶ China imports may still be impacting Utah manufacturers more than is being felt in the rest of the nation. But Utah manufacturing sector taxable purchases should be up nearly 5% in 2003.
- ▶ The impact of cheap, high quality goods from China and other Southeast Asian countries has lowered goods inflation, thereby effectively cutting into nominal dollar taxable sales growth.
- ▶ Negative impacts from 9/11, terrorism and the Iraq situation continue to shadow consumer and business confidence, but this should abate as we approach the middle of 2004.
- ▶ Mounting sales to consumers over the Internet will cut the sales tax base by 2% in FY2005.

Taxable sales can be dissected into three major components:

1. Retail trade at \$18.7 billion, represents about 57% of taxable sales. Retail trade is expected to grow 2.1% in 2003, the slowest rate since 1987. This growth is about half the growth rate that was previously expected, and well below the most recent ten-year average of 6.4%. A 3.5% growth is expected in 2004.
2. Taxable Business Investment and Utility Sales at \$8.1 billion, represents less than 25% of taxable sales, and should grow less than 1% in 2003. An improvement between 5% and 9% is expected in 2004.
3. Taxable Services at \$4.5 billion, will decline 3% in 2003 and represent less than 14% of taxable sales. The 3% decline is the third annual drop in a row and is in contrast to the 7.6% average gains since 1993. In 2004, taxable services is expected to grow within a range of 3% to 7% if Utah consumers, tourists, and business spending percolate together.

2003 Summary

Retail Trade. Retail trade sales rose in double-digits four 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 to 4.8% in 2000. In 2001, retail trade sales growth slowed down to a 2.5% growth rate, despite nonfarm wage growth of nearly 4%. The slowdown in job

growth, the U.S. recession, and the 9-11 attack adversely affected Utah consumer confidence, which fell from 107.6 in 2000 to 95 in 2001. In 2002, zero-rate car loans and historically low mortgage rates temporarily stimulated retail sales to a 3.7% growth rate. During the first nine months of 2003, retail trade increased only 1.6% over 2002. Anticipation of the Iraq war stymied retail trade in the first quarter of 2003 when consumers and tourists bought 1.4% less than they did during the quarter of the 2002 Olympic Winter Games. However, quarterly increases in 2003 show modest signs of improvement, with an expected annual estimate of 2.1%.

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 \$11.9 billion in 2003, nondurable retail sales represent 36% of all taxable sales. In 2003, sales in this sector should grow only 1.4%. Nondurable goods sales fell 3% in the first quarter, partially due to a comparison with the 2002 Olympic Winter Games quarter, and also due to the shock of the Iraq war on consumer confidence. 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 almost 6% in 2003. 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 another sales decline, this time by 5% in 2003. Apparel store sales will be up about 1%, much lower than its ten-year average of 5.1%. Miscellaneous shopping goods store sales, which grew 6% in 2002, will see an improvement of only 3% in 2003. Intense competition from big discount department stores, as well as Internet sellers has continued to cut into miscellaneous shopping goods store sales. Barring another Middle-East war or major terrorist attack, nondurable retail sales will be up 2.2% in 2004, almost 4 percentage points lower than its 10 year average of 5.9%, and slightly worse than the 3.4% gain in wages and salaries. Clearly, nondurable retail sales could run up to 4% higher in 2004 if all the positive economic news comes to pass. Nationally, Global Insight is predicting a near 4% nominal increase in nondurable goods sales for 2004, lower than the 5.6% gain in 2003.

Retail Durable Goods. We classify retail durable goods vis-à-vis the general definition of items that last three or more years 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. Despite declining employment in Utah during 2003, zero-rate auto loans and historically low mortgage rates boosted hard good sales. Residential construction values, which will rise 20% in 2003, will also bolster hard good sales. Building and garden store sales will up 8% in 2003. While lumber store sales will rise nearly 8%, hardware store sales (including some big-box types) will be up 9%. Paint, glass and wallpaper store sales will approach 10% growth in 2003. All of these respectable growth rates may be eclipsed in 2004, once the new permits turn into homes.

Then, after homes are built, they must be furnished. Furniture and home furnishing store sales will see only 2% gains in 2003. Nominal growth for furniture stores (also including electronics and appliances) has been diminished in the last few years by falling prices, partially due to cheaper imports. Since furniture store prices will fall 4% again in 2003, this 2% nominal increase in Utah furniture store sales equates to a 6% real

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.

increase in what the consumer takes home. Due to the 20% gains in 2003 residential permit values, furniture store sales should experience a nice boost in 2004. Specifically, furniture and home furnishing store sales will grow nearly 6% in 2003, very close to household appliance store gains of 7%. Radio, TV, and electronic store sales will experience a sales boost of nearly 16% in 2003. But this chain may be also luring sales away from computer and software stores and record and tape stores, whose sales will fall about 15% in 2003. We suspect that sales at record and tape stores may be soft due to aggressive Internet companies enabling consumers to freely download new and old DVD and CD releases. If residential construction values and wages and salaries make gains over 2003, stronger sales in durable goods can be expected in 2004.

In contrast to last year's near 9% growth through the first nine months, motor vehicle dealer sales growth was up 1.9% from January through September 2003. Zero job growth outweighed zero to near-zero% financing incentives as new car dealer sales will only grow 1% more in 2003 than in 2002. Used (only) car dealer sales may approach 2% growth. Boat dealer sales will plunge 22%, perhaps due to Utah's dwindling reservoirs. But retiring baby-boomers and low interest rates enabled strong growth for both recreation and utility trailer and motorcycle dealers, up 16% and 17%, respectively in 2003. As employment prospects improve in 2004, sales for new and used car dealers are expected to improve. Unit sales are expected to rebound back to 92,000 levels and consumers will continue to demand extra accessories or heavier, more expensive SUVs.

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 2003, these sectors will comprise slightly less than 25% of all taxable sales (down from a peak of 27% in 2001). Almost 15% are found in goods-producing sectors of agriculture, mining and manufacturing, and their wholesale trade counterparts, 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 at least 10%. But, following the near 10% gain in 1998, taxable sales rose only 1.4% in 1999. Back-to-back 9% gains nationally, in order to meet Y2K expectations for business fixed investment in 1999 and 2000, propelled similar purchases in Utah to a near 7% gain in 2000.

The 3% decline in U.S. fixed investment in 2002 led to steeper declines in Utah, where capacity utilization might have been higher than average, and where high-tech investment dropped more precipitously due to the Olympic build-up. In fact, Utah business investment purchases fell nearly 7% in 2002. Instead of rising nearly 4% as the nation did in 2003, Utah business purchases and utility sales will be up only 0.5% in 2003. Through the first nine months, these purchases and sales continued to be down 1.8%. Only the very small agriculture, forestry and fishing sector, and the larger manufacturing sector reported purchase gains during the first three quarters of 2003. Manufacturing purchases will be up almost 5% in 2003, a good sign that the goods sector is stabilizing. Purchases in other sectors during the first nine months of 2003 offset these gains: mining (-24%), construction (-4%), and wholesale trade (-2%). We are expecting improvement in almost all these sectors by the end of 2003 and into 2004. Global Insight is predicting an 11% gain in U.S. equipment and software sales during 2004 in nominal dollars. They are expecting double-digit gains for computers (19%), software (11%),

light vehicles (24%), aircraft (30%), and other transportation equipment (29%). This bodes well for Utah spending on taxable equipment.

In contrast, we expect transportation, communications, and public utility sales and purchases to be flat in 2003 following a 3% drop in 2002. Through the first nine months, sales in this sector were still down 3%. However, rate hikes will increase public utility sales in the fourth quarter of 2003 and into 2004. Natural gas rate increases were more than 25%, while electricity rates rose about 9%. Sales in this sector are expected to increase 9% in 2004. However, this gain will diminish disposable income for consumers and add to the costs for Utah's goods producing businesses. While telephone communication sales fell 12% during the first three quarters, mobile telephone sales growth experienced a 14% gain. Because prices were falling in this bidding war, overall communication sales were slightly down 0.4% in the first nine months of 2003.

Overall, the mix of business investment (up 5%) and public utility sales (up 6%) will rise 5.2% in 2004, but more improvement could occur if U.S. business investment grows as Global Insight expects in 2004. Taxable business investment purchases and utility sales are expected to run between \$8.5 billion and \$8.8 billion in 2004.

Taxable Services. This sector is an eclectic mix of Utah consumer spending on amusement and personal and financial services, tourist spending for Utah's hotels, resorts and rental cars and business spending on computers and equipment. Driving this sector in our models are Utah wages, Salt Lake City International Airport arrivals and departures and U.S. business spending on software and equipment.

Taxable services, which experienced double-digit gains in the economic expansion between 1990 and 1996, had growth less than 4% in 1997. In 1998, taxable service growth reversed 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 again sped up the growth in overall services to 9% in 2000. It peaked at \$4.75 billion in 2000. Slower growth was anticipated in 2001, but the 1% decline was not foreseen. In 2002, even the 2002 Olympic Winter Games boost could not overcome declines in auto rentals, and repairs and business services, which led to a 2% overall drop in taxable services.

During the first three quarters of 2003, taxable services decreased more than 6% as declines occurred almost across the board in finance, hotels, business, auto rentals and repair, amusements, and education. Fourth quarter is expected to do better, bringing the 2003 loss to only -3%. In 2004, improving wages, tourism, and demand for computers (see above forecast for U.S. computer spending) will increase services to \$4.6 billion for a 3% gain. Economic modeling suggests that a near 7% gain is possible if all of these factors combine in the rebound. Bear in mind that the \$4.6 billion level is still 2% below the peak \$4.75 billion record for services that was recorded in 2000.

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.

- ▶ **9/11 Impact on Taxable Sales.** Modeling suggests that 9-11 and its secondary economic effects on tourism, transportation and investment is depressing taxable sales 2.3% per year, by \$810 million in taxable sales and by \$38 million in state sales taxes, and more than \$14 million in local sales taxes. In the optimistic sales tax scenario, this negative impact abates somewhat going into FY2005. But so far, it still seems to be affecting taxable sales late in 2003.
- ▶ **Internet Sales.** Given the fact that surveys put Utahns in the top ten among 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 estimated that Internet sales would cost Utah about \$55 million in state and local sales taxes by 2003, and about \$192 million in 2006.² Based on recent quarterly surveys at the U.S. Department of Commerce, the loss is calculated to amount to 2% of state and local sales taxes, or about \$33 million in fiscal year 2005.³ Local sales tax losses of \$12 million are expected for FY2005.
- ▶ **Streamlined Sales Tax (SST) Developments.** The SST Project continues to progress on the national and the state level. Over 40 states are now participating in the project and about 20 of these

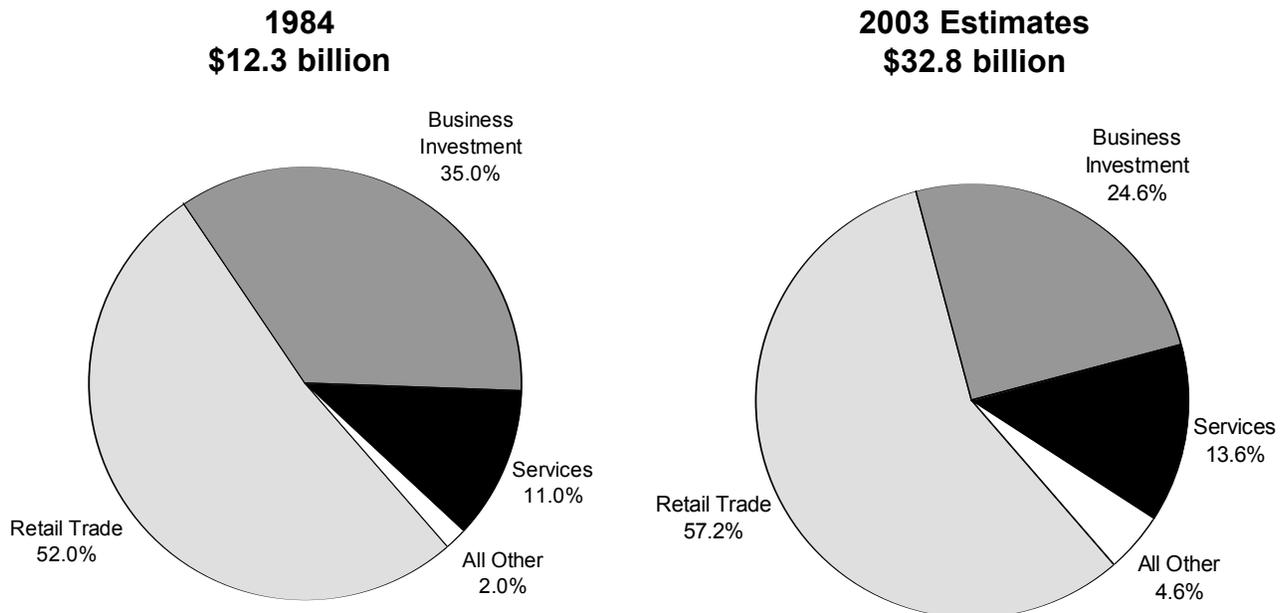
states have enacted legislation to bring all or most of their statutes into compliance with the multi-state agreement. Major mail order and e-commerce retailers are continuing to volunteer to collect Utah's taxes under the project and we have received several hundred thousand dollars over the last year from such volunteers. Utah's SST legislation will become effective July 1, 2004. The national system is also expected to become fully operational during 2004. Legislation has been introduced in Congress (H.R. 3134) that would require remote sellers to collect our taxes once that occurs.

- ▶ **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 were available, the reporting of taxable sales under the NAICS system would be possible by late 2004. With over 150 new industry classifications, some of which are new technology-driven sectors, the distribution of taxable sales under NAICS would give our reports more 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. Systems analysts at the Tax Commission have already begun to prepare files and computer screen for the 6-digit code, what needs to happen is the drive, resources and time allocated to filling in the blanks.

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 Internet B2C retail sales amounted to between 1.3 and 1.7% of total retail sales during the first three quarters of 2003. E-commerce sales were 0.8% of total sales in the second quarter of 2000. See www.census.gov/mrts/www/current.html.

Figure 35
Shares of Utah's Sales Tax Base -- Four Major Sectors



Source: Utah State Tax Commission

Table 36

Utah Taxable Retail Sales and Annual Percent Change by Sector

	Dollar Amounts in Millions																Avg. Annual % Change 1993-2002
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003(e)	1993-2002		
Retail Trade	8,407	8,918	9,860	10,994	12,097	13,080	14,404	14,874	15,657	16,494	17,278	17,748	18,356	18,738	6.4%		
Nondurables	5,757	6,144	6,657	7,140	7,656	8,295	9,047	9,482	10,006	10,492	11,091	11,406	11,769	11,939	5.9%		
General Merchandise	1,362	1,484	1,619	1,717	1,816	2,033	2,256	2,328	2,463	2,619	2,797	3,100	3,598	3,799	8.3%		
Apparel	415	452	506	581	614	665	693	757	760	789	802	832	840	840	5.1%		
Food Stores	2,161	2,226	2,374	2,496	2,677	2,784	3,060	3,258	3,381	3,493	3,641	3,513	3,203	3,052	3.0%		
Eating and Drinking	861	935	1,025	1,140	1,234	1,349	1,473	1,554	1,677	1,815	1,906	1,946	2,013	2,053	7.0%		
Miscellaneous Shopping Goods	958	1,047	1,133	1,206	1,338	1,515	1,603	1,649	1,728	1,805	1,968	2,006	2,123	2,193	6.5%		
Durables	2,650	2,774	3,203	3,854	4,441	4,785	5,392	5,951	6,002	6,187	6,342	6,587	6,800	6,800	7.5%		
Motor Vehicles	1,577	1,591	1,783	2,140	2,331	2,431	2,710	2,775	2,965	3,175	3,390	3,570	3,734	3,797	7.7%		
Building & Garden	575	630	764	941	1,160	1,241	1,337	1,310	1,351	1,476	1,426	1,460	1,487	1,607	6.9%		
Furniture & Home Furnishings	498	553	666	773	950	1,112	1,310	1,307	1,335	1,351	1,371	1,312	1,366	1,395	7.6%		
Business Investment	3,874	4,355	4,342	4,956	5,609	6,231	6,878	7,044	7,730	7,839	8,372	8,588	8,039	8,079	6.4%		
Agriculture, Forestry, & Fishing	10	10	13	23	19	13	17	26	22	27	32	36	38	41	11.1%		
Mining	150	186	153	142	149	176	174	245	259	180	202	210	157	125	0.3%		
Construction	203	207	228	247	290	343	371	389	400	422	408	368	315	309	3.3%		
Manufacturing	889	936	1,000	1,083	1,155	1,368	1,464	1,464	1,601	1,540	1,543	1,563	1,369	1,433	3.2%		
Transportation, Comm., & Public Util.	1,351	1,644	1,407	1,552	1,657	1,776	1,935	2,062	2,291	2,392	2,742	3,164	3,060	3,061	8.1%		
Wholesale Trade	1,271	1,372	1,541	1,909	2,339	2,555	2,869	2,858	3,157	3,278	3,445	3,251	3,100	3,110	7.2%		
Services	1,829	2,040	2,223	2,499	2,802	3,206	3,724	4,122	4,350	4,745	4,709	4,615	4,461	4,461	7.6%		
Hotels & Lodging	307	351	373	400	423	473	528	557	551	556	583	597	674	603	6.1%		
Amusement & Recreation	194	228	256	303	378	451	485	544	572	650	714	723	732	731	11.1%		
Personal	91	99	110	130	146	167	178	177	185	190	200	208	212	218	6.8%		
Health	76	68	77	85	84	91	90	92	88	86	93	95	104	116	3.1%		
Education, Legal & Social	111	126	137	144	160	175	194	167	195	207	224	225	220	207	4.9%		
Auto Rental & Repairs	525	572	601	677	763	901	1,012	1,073	1,160	1,169	1,239	1,268	1,211	1,196	7.3%		
Business	446	502	564	625	645	711	780	775	948	1,042	1,223	1,158	1,005	989	5.9%		
Finance Insurance & Real Estate	79	94	105	135	203	236	318	339	423	450	469	427	457	399	15.8%		
All Other	664	665	888	892	1,019	1,092	968	1,188	1,137	1,316	1,250	1,381	1,502	1,500	5.4%		
Grand Total Taxable Sales	14,774	15,998	17,313	19,341	21,527	23,609	25,844	26,629	28,646	29,989	31,645	32,426	32,512	32,777	6.5%		

e = estimate

Source: Utah State Tax Commission



Table 37
Utah Taxable Sales by Component

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total 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	1,440	304	\$12,574
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(r)	17,748	8,588	4,709	1,381	\$32,426
2002	18,356	8,039	4,615	1,502	\$32,512
2003(e)	18,738	8,079	4,461	1,500	\$32,778
2004(f)	19,400	8,500	4,600	1,334	\$33,834

Calendar Year	Retail Sales	Business Investment Purchases	Taxable Services	All Other	Total 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%	4.0%	7.0%	2.0%
1986	4.5%	-10.5%	-1.8%	-12.7%	-1.6%
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(r)	2.7%	2.6%	-0.8%	10.5%	2.5%
2002	3.4%	-6.4%	-2.0%	8.8%	0.3%
2003(e)	2.1%	0.5%	-3.3%	-0.1%	0.8%
2004(f)	3.5%	5.2%	3.1%	-11.1%	3.2%

r = revised
e = estimate
f = forecast

Source: Utah State Tax Commission

Table 38

Utah Taxable Retail Sales by County and Region

COUNTY	1995	1996	1997	1998	1999	2000	2001	2002	2003 e	Avg. Growth 1995-2002
Box Elder	\$255,311,338	\$313,399,510	\$341,801,574	\$378,656,784	\$392,554,576	\$388,463,051	\$385,714,523	\$397,597,890	\$410,278,000	6.5%
Cache	643,424,439	700,827,166	738,962,198	815,747,488	877,516,245	881,748,639	936,747,843	991,873,325	1,037,754,000	6.4%
Rich	10,252,664	10,848,221	12,425,163	14,599,275	15,593,403	16,731,346	16,201,275	17,302,794	18,831,000	7.8%
Bear River Region	908,988,441	1,025,074,897	1,093,188,935	1,209,003,547	1,285,664,224	1,286,943,036	1,338,663,641	1,406,774,009	1,466,863,000	6.4%
Davis	1,792,686,798	1,948,114,497	2,082,405,096	2,333,000,552	2,501,488,171	2,561,945,556	2,689,665,418	2,759,164,731	2,794,115,000	6.4%
Morgan	32,975,103	36,673,879	34,597,815	43,190,274	52,752,568	55,091,635	55,337,047	48,655,061	48,332,000	5.7%
Salt Lake	11,456,330,532	12,495,049,840	13,279,907,345	14,480,792,082	15,032,355,344	15,941,513,323	15,849,186,277	15,706,919,505	15,459,141,000	4.6%
Summitt	481,055,880	532,065,605	585,960,819	631,299,089	685,939,692	742,862,484	828,954,759	862,281,570	859,948,000	8.7%
Tooele	204,822,816	229,458,354	247,605,386	282,754,708	306,930,181	330,279,699	363,790,726	408,234,189	331,964,000	10.4%
Utah	2,729,006,721	3,018,664,563	3,263,562,889	3,670,050,662	3,938,892,458	4,170,665,617	4,327,743,545	4,394,333,416	4,474,387,000	7.0%
Wasatch	91,141,976	104,349,093	118,482,941	136,583,244	155,799,341	171,726,889	173,995,773	186,566,663	189,875,000	10.8%
Weber	1,871,898,257	2,039,495,130	2,151,273,281	2,264,121,035	2,375,445,131	2,456,562,991	2,507,881,470	2,552,414,748	2,596,941,000	4.5%
Wasatch Front Region	18,659,918,083	20,403,870,961	21,763,795,572	23,841,791,646	25,049,602,886	26,430,648,194	26,796,555,015	26,918,569,883	26,754,703,000	5.4%
Juab	44,498,957	52,093,322	58,330,085	61,049,366	67,800,309	73,826,705	69,536,762	104,467,036	96,945,000	13.0%
Millard	84,805,492	86,426,974	102,956,430	102,324,784	108,565,176	107,366,842	120,365,006	128,805,095	132,464,000	6.2%
Plute	5,737,337	5,549,494	4,647,900	5,197,828	5,558,641	5,742,323	5,662,930	6,183,485	5,936,000	1.1%
Sanpete	93,422,662	101,273,513	109,374,363	117,860,224	125,822,688	143,234,506	158,161,385	158,154,750	160,559,000	7.8%
Sevier	167,792,163	171,174,291	179,499,588	247,516,691	212,472,805	219,208,375	219,773,375	229,937,800	226,422,000	4.6%
Wayne	17,293,540	17,770,582	18,566,025	22,689,627	23,000,106	23,460,239	23,594,673	23,570,949	24,961,000	4.5%
Central Region	413,550,151	434,288,176	473,374,391	556,638,520	543,217,725	572,838,990	597,094,131	651,119,115	647,287,000	6.7%
Beaver	36,412,579	41,936,668	45,761,964	54,028,444	56,796,599	59,533,738	57,175,694	78,643,822	77,884,000	11.6%
Garfield	53,989,631	59,463,916	64,208,586	67,964,766	71,530,129	73,145,377	66,456,789	67,872,943	66,961,000	3.3%
Iron	296,098,117	328,599,441	334,517,242	358,583,543	403,990,858	417,168,360	420,915,573	457,128,755	486,020,000	6.4%
Kane	79,603,840	85,348,929	91,571,511	92,767,501	99,972,386	107,426,955	101,547,886	99,787,339	97,671,000	3.3%
Washington	876,072,647	954,639,002	994,050,920	1,066,865,802	1,159,452,168	1,237,822,795	1,375,237,567	1,503,264,367	1,598,112,000	8.0%
Southwest Region	1,342,176,814	1,469,987,956	1,530,110,223	1,640,210,056	1,791,742,140	1,895,097,225	2,021,333,509	2,206,697,226	2,326,648,000	7.4%
Daggett	8,026,924	9,433,030	8,931,045	10,152,206	11,083,920	13,701,974	14,634,974	14,748,590	15,508,000	9.1%
Duchesne	92,152,625	103,539,767	138,833,857	148,993,949	113,995,306	152,667,814	163,767,205	145,071,558	137,933,000	6.7%
Utah	238,265,849	249,885,277	300,310,299	335,704,139	331,528,601	439,786,724	497,521,181	452,556,426	474,446,000	9.6%
Utah Basin Region	338,445,398	362,858,074	448,075,201	494,850,294	456,605,827	606,156,512	675,923,360	612,376,574	627,887,000	8.8%
Carbon	246,727,509	270,180,228	302,766,134	350,262,447	344,787,306	346,715,900	361,591,203	351,112,861	337,068,000	5.2%
Emery	59,567,320	63,933,988	85,273,673	108,296,650	86,178,899	78,516,158	102,670,903	106,343,423	101,769,000	8.6%
Grand	123,463,929	125,597,997	136,682,724	143,307,479	167,663,347	162,911,808	165,549,440	174,635,577	164,273,000	5.1%
San Juan	73,747,605	83,951,301	79,420,183	102,358,862	96,128,945	89,321,720	87,304,705	88,823,783	90,616,000	2.7%
Southeast Region	503,506,363	543,663,514	604,142,714	704,225,438	694,758,497	677,465,586	717,116,251	720,915,644	693,726,000	5.3%
SUBTOTAL	22,166,585,250	24,239,743,578	25,912,687,036	28,446,719,501	29,821,591,299	31,469,149,543	32,146,685,907	32,516,452,451	32,517,114,000	5.6%
OUT-OF-STATE USE TAX	1,442,191,794	1,604,193,876	916,015,985	200,035,296	176,949,414	175,863,321	\$ 255,447,596	-4,301,122	259,886,000	
GRAND TOTAL	\$ 23,608,777,044	\$ 25,843,937,454	\$ 26,828,703,021	\$ 28,646,754,797	\$ 29,998,540,713	\$ 31,645,012,864	\$ 32,402,133,503	\$ 32,512,151,329	\$ 32,777,000,000	4.7%

Source: Utah State Tax Commission