

# Utah Taxable Sales

## Overview

In 2005, taxable sales<sup>1</sup> in Utah increased by 9.8% to an estimated \$38.8 billion. This was the fastest growth rate since 1997, and was due to the strong economic growth that all of Utah's economic sectors experienced in 2005.

Taxable sales is made up of three major components:

1. Retail trade taxable sales were an estimated \$22.0 billion in 2005, representing 56.9% of taxable sales. This represents an 8.3% increase in 2005, the fastest rate since 1996. Retail trade is projected to grow 6.7% in 2006.
2. Business investment and utility taxable sales were an estimated \$10.4 billion in 2005, representing 26.9% of taxable sales. This represents a near record increase of 14.4% in 2005; second only to the rate of 15.1% in 2004. This sector is expected to grow 3.3% in 2006.
3. Taxable services grew to an estimated \$5.1 billion in 2005, representing 13.1% of taxable sales. This represents an 11.8% growth in 2005, the fastest growth rate since 1996. Taxable services is expected to increase 11.5% in 2006.

## 2005 Summary

**Retail Trade.** Taxable sales from retail trade in Utah have remained strong since 1990, with average annual growth at 6.5%. Despite the 2001 recession and the September 11, 2001 terrorist attacks, consumers have continued to spend slightly above the rate of inflation. Consumers have been aided by ample supplies of money from the Federal Reserve and financial flexibility through increased use of home-equity loans and credit cards. In 2004, wages and salaries rose 6.4%, yet taxable sales in retail trade rose 8.2%. Similarly, the strong 7.4% gain in wages during 2005 was surpassed by the 8.3% increase in retail trade.

**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. Taxable sales from nondurable retail sales reached \$13.7 billion in 2005, representing 35.5% of all taxable sales. In 2005, sales in this sector grew 7.3%. The largest sector within nondurable goods retail trade is general merchandise, which includes "big box" stores. The fastest growing sector was miscellaneous shopping goods (9.0%), followed by apparel (8.5%); representing strong (real dollar) gain, as clothing and shoe prices fell about 1.0%. It was followed by eating and drinking (8.0%) general merchandise (6.4%) and food stores (6.2%). Within the eating and drinking sector, fast-food, and theme restaurant sales rose between 10% and 15%, family restaurant sales increased about 10%, and all other eating places, saw a 20% gain in 2005 sales.

Nondurable retail sales are estimated to increase 5.0% in 2006. In the U.S., it is estimated that personal consumption of nondurable goods grew 7.9% in 2005, and will experience 4.9% growth in 2006.

**Retail Durable Goods.** Retail durable goods stores are defined as those where the majority of sales come from items that last three or more years and are categorized into three broad sectors: building and garden stores, furniture stores and motor vehicle dealers. These sectors are usually impacted by job growth, movements in interest rates and dealer incentives, and consumer confidence. For the second year in a row, all of these conditions were favorable, helping durable goods sales to increase 10.1% to \$8.3 billion.

As a result of increase in residential construction, building and garden store sales increased 13.0% in 2005, as did lumber store sales (15%), and hardware store sales (11%). Other types of stores were also favorably affected, furniture and home furnishings sales increased 12.0%, and electronic and computer store sales rose about 15.0%. Building and garden store sales growth may taper off a bit in 2006, but furniture store sales should remain strong.

Despite a modest gain in unit sales of new cars and light trucks, motor vehicle dealer sales grew 8.0% in 2005. This was in contrast to 2004, when unit sales rose almost 10.0%, but sales volume increased 6.1%. In 2004, the increase in gasoline prices made SUV purchases less attractive, which lowered the average new car sale value and the gain in taxable sales. While dealer incentives were available in June, July and August, unit sales rose 25%, 40% and 23% respectively. However, unit sales decreased in September and October, indicating 4% growth for the entire year. Boat dealer sales rose 11.0%, recreational trailer dealer sales were up 9% and motorcycle dealer sales (including snowmobiles and ATV's) increased 18% during the first three quarters. Used car dealer sales, which often run counter to new car dealer conditions, rose 3% in 2005.

**Business Investment and Utility Sales.** This category includes taxable business-to-business purchases of supplies and equipment, as well as business-to-consumer sales of utilities and final sales at wholesale trade stores. Business investment purchases began to decline during the fall of 2001 due to the recession and the September 11, 2001 terrorist attacks. Investment fell in 2002 and 2003 due to the recession and military conflicts in the Middle East, and did not rebound until 2004. In 2005, this sector grew by 14.4% to \$10.4 billion, and made up 26.9% of all taxable sales. Approximately 18.0% of all taxable sales occurred in the goods-producing sectors of mining and manufacturing and their wholesale trade counterparts. While 8.9% of taxable sales were in the service producing sector of transportation, communication, and public utilities.

Higher commodity prices during 2004 and 2005 helped increase investments in new plant and equipment. Worldwide demand for many commodities increased due to the growing Chinese economy as well as the rebounding U.S. economy in 2004. The 12% and 11% back-to-back gains in U.S. fixed investment for equipment and software in 2004 and 2005 were partially in response to higher prices. They also fueled Utah business investment.

In 2005, taxable sales from mining purchases increased 30.0% to \$254.0 million; in 2004, mining purchases increased by 38.6%. These gains are in response to higher prices for mining products. Construction purchases rose 20.6% in 2004 and 35.0% in 2005, a response to large increases in construction valuation in the past two years. Similarly, taxable manufacturing purchases increased 21.5% in 2004, and 16.0% in 2005. Increased manufacturing purchases were due to gains in mining, construction, and

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

in export demand. More specifically, the 73% increase in taxable sales of petroleum and coal products, the 21% increase in stone, clay and glass product, the 25% increase in lumber and wood products, and the large increases in exports of electronic, transportation and instruments products.

Communications sales and purchases were once again mixed in 2005: mobile telephone companies reported 9% sales growth, while primarily land-line companies saw sales fall 8%. The Utah State Legislature made cable and satellite TV services tax exempt beginning July 1, 2004, causing taxable sales to drop by 65% in the first nine months of 2005<sup>2</sup>. Electric services increased approximately 12% in 2005, and natural gas sales and purchases increased 14%. Durable wholesale taxable sales increased about 20% in 2005. Nondurable wholesale goods store final sales neared 10% in 2005.

Business investment and utility sales in Utah is projected to increase 3.3% in 2006. U.S. Investment in software and equipment is expected to have a 9% increase in 2006, slightly below the 12% rate in 2005.

**Taxable Services.** The taxable services sector is made up of consumer spending on amusement, personal and financial services, as well as tourist spending for Utah's hotels, resorts and rental cars and business and consumer spending on computers and equipment. This sector is driven by permanent Utah wages, Salt Lake City International Airport arrivals and departures and U.S. business spending on software and equipment.

Between 1990 and 2000, taxable services had an average annual growth rate of 9.0%. This high growth ended abruptly with the end of the Y2K buildup which had fueled business services in the 1990s, and the September 11, 2001 terrorist attacks which crippled tourism. Taxable services declined for three straight years from 2001 through 2003, but grew by 3.1% in 2004 and a robust 11.8% in 2005.

In 2005, the taxable sales of both the hotel and lodging sector, and the auto rentals and repairs sector, increased by 12.0%. The amusement and recreation saw positive, but slower growth of 3.3%. This was due to the 3% gain in ski resort sales, the 5% decline in motion picture theater sales, and the 8% increase in miscellaneous amusements, including admissions to golf courses, tennis and amusement parks. Commercial sports sales rose 13%.

The business portion of the services sector was strong in 2005. Taxable sales for education, legal, and social services increased 30.2%, business services grew 16.0%, and financial insurance and real estate services grew 4.4% sales. Within these sectors, taxable sales for the equipment rental and leasing sub-sector rose 13%, miscellaneous business services sub-sector increased 40%, and computer and data processing services increased 9%.

Taxable Services are expected to increase by 11.5% in 2006, due to gains in wages, improving tourism and another strong gain in U.S. investment in software and equipment.

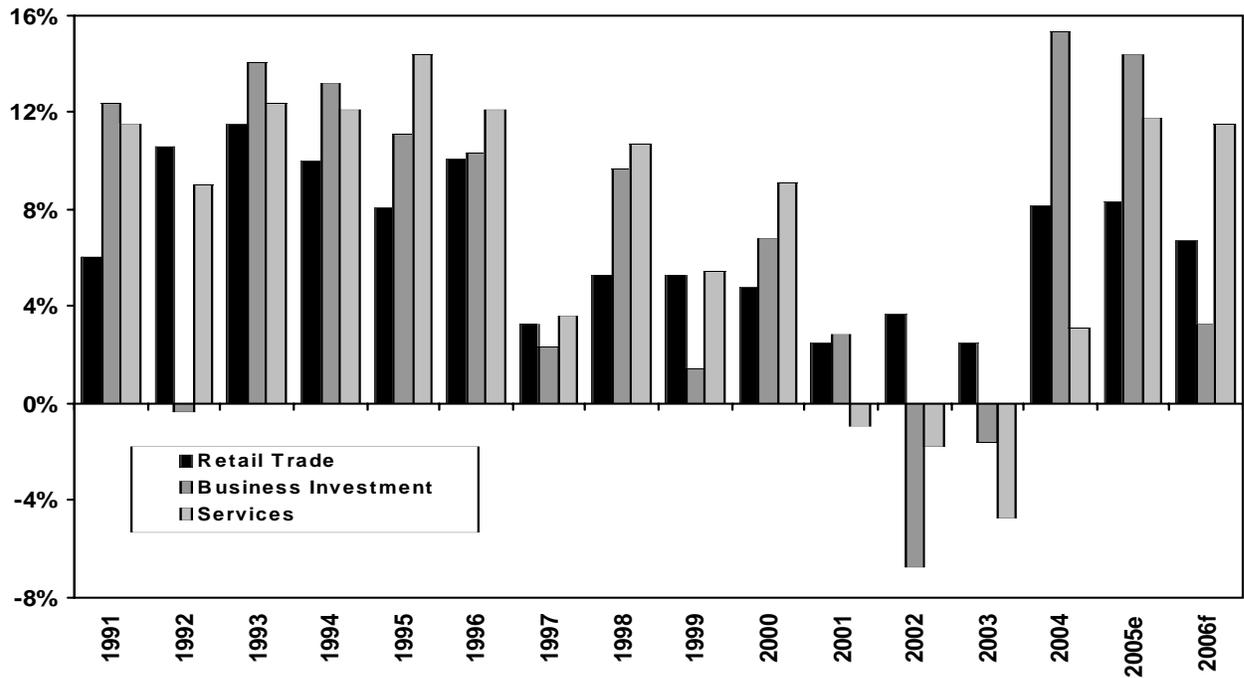
**Sales Forecast and Other Public Policy Issues.** Several issues affect Utah's state and local tax base. In some cases the impacts are not independent of each other. The manner in which these issues are resolved may affect how taxable sales are reported, or whether they are reported at all.

1. **Internet Sales.** Surveys have found that Utahns are 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. According to the U.S. Department of Commerce, Internet sales will cause a loss of \$61 million in State of Utah sales taxes in fiscal year 2007, and \$20 million in local sales taxes for fiscal year 2006. This will amount to about 3% of taxable sales in Utah.
2. **Tax Reform Task Force.** Utah's legislative and executive branches undertook a comprehensive study of the state's tax system in 2005. Topics examined included the income tax, sales and use tax, property tax, local government taxes, and other taxes. Tax reform will be a major issue in the 2006 General Session. Depending on which proposals are ultimately enacted into law, the tax reform effort could have a major impact on taxable sales in Utah.
3. **September 11, 2001 Impact on Taxable Sales.** Until 2004 the economic impact from the September 11, 2001 terrorist attacks effect on tourism, transportation and investment depressed taxable sales about 2.3% per year, or \$810 million in taxable sales. Analysts believe the economy has recovered sufficiently so that there was no negative impact in 2005.

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<sup>2</sup>The Legislature recaptured these sales by creating the Multi-channel Video or Audio Service Tax.

Figure 34  
Change in Taxable Sales by Major Sector



e = estimate f = forecast  
Source: Utah State Tax Commission

**Table 37**  
**Utah Taxable Sales and Percent Change by Sector**

Sectors	Millions of Dollars											
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005e
RETAIL TRADE	12,097	13,080	14,404	14,873	15,657	16,493	17,278	17,748	18,356	18,808	20,351	22,044
NONDURABLES	7,656	8,295	9,047	9,482	10,006	10,492	11,091	11,367	11,769	11,990	12,816	13,746
General Merchandise	1,816	2,033	2,256	2,328	2,463	2,619	2,797	3,100	3,598	3,820	4,171	4,438
Apparel	591	614	665	693	757	760	789	802	832	853	928	1,007
Food Stores	2,677	2,784	3,050	3,258	3,381	3,493	3,641	3,513	3,203	3,054	3,122	3,316
Eating and Drinking	1,234	1,349	1,473	1,554	1,677	1,815	1,906	1,946	2,013	2,068	2,245	2,425
Miscellaneous Shopping Goods	1,338	1,515	1,603	1,649	1,728	1,805	1,958	2,006	2,123	2,195	2,350	2,562
DURABLES	4,441	4,785	5,357	5,392	5,651	6,002	6,187	6,342	6,587	6,818	7,535	8,297
Motor Vehicles	2,331	2,431	2,710	2,775	2,965	3,175	3,390	3,570	3,734	3,812	4,043	4,366
Building & Garden	1,160	1,241	1,337	1,310	1,351	1,476	1,426	1,460	1,487	1,614	1,960	2,214
Furniture & Home Furnishings	950	1,112	1,310	1,307	1,335	1,351	1,371	1,312	1,366	1,392	1,533	1,717
BUSINESS INVESTMENT	5,609	6,231	6,878	7,044	7,729	7,839	8,372	8,588	8,039	7,909	9,121	10,436
Agriculture, Forestry & Fishing	19	13	17	26	22	27	32	36	38	57	45	68
Mining	149	176	174	245	259	180	202	210	157	141	195	254
Construction	290	343	371	389	400	422	408	368	315	306	369	498
Manufacturing	1,155	1,368	1,513	1,464	1,601	1,540	1,543	1,583	1,369	1,392	1,692	1,962
Transportation, Comm. & Public Utilities	1,657	1,776	1,935	2,062	2,291	2,392	2,742	3,164	3,060	2,923	3,209	3,465
Wholesale Trade	2,339	2,555	2,869	2,858	3,157	3,278	3,445	3,251	3,100	3,105	3,612	4,189
SERVICES	2,802	3,206	3,594	3,724	4,122	4,351	4,746	4,709	4,615	4,396	4,534	5,067
Hotels & Lodging	423	473	528	557	551	556	583	597	674	600	661	740
Amusement & Recreation	378	451	495	544	572	650	714	723	732	730	748	773
Personal	146	167	178	177	185	190	200	208	212	211	211	230
Health	84	91	90	92	88	86	93	95	104	114	111	127
Education, Legal & Social	160	175	194	167	195	207	224	225	220	205	245	320
Auto Rental & Repairs	763	901	1,012	1,073	1,160	1,169	1,239	1,268	1,211	1,174	1,214	1,359
Business	645	711	780	775	948	1,042	1,223	1,158	1,005	973	990	1,148
Finance Insurance & Real Estate	203	236	318	339	423	450	469	427	457	390	355	371
ALL OTHER	1,019	1,093	968	1,188	1,137	1,316	1,250	1,381	1,502	1,447	1,305	1,210
GRAND TOTAL TAXABLE SALES	21,527	23,609	25,844	26,829	28,646	29,999	31,645	32,426	32,512	32,560	35,311	38,757

Sectors	Percent Change											
	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05e
RETAIL TRADE	10.0%	8.1%	10.1%	3.3%	5.3%	5.3%	4.8%	2.7%	3.4%	2.5%	8.2%	8.3%
NONDURABLES	7.2%	8.3%	9.1%	4.8%	5.5%	4.9%	5.7%	2.5%	3.5%	1.9%	6.9%	7.3%
General Merchandise	5.8%	12.0%	11.0%	3.2%	5.8%	6.3%	6.8%	10.8%	16.1%	6.2%	9.2%	6.4%
Apparel	1.7%	3.9%	8.3%	4.2%	9.3%	0.4%	3.8%	1.6%	3.7%	2.5%	8.8%	8.5%
Food Stores	7.3%	4.0%	9.5%	6.8%	3.8%	3.3%	4.2%	-3.5%	-8.8%	-4.7%	2.2%	6.2%
Eating and Drinking	8.2%	9.3%	9.2%	5.5%	7.9%	8.2%	5.0%	2.1%	3.4%	2.7%	8.6%	8.0%
Miscellaneous Shopping Goods	10.9%	13.2%	5.8%	2.9%	4.8%	4.5%	8.5%	2.5%	5.8%	3.4%	7.1%	9.0%
DURABLES	15.2%	7.7%	12.0%	0.7%	4.8%	6.2%	3.1%	2.5%	3.9%	3.5%	10.5%	10.1%
Motor Vehicles	8.9%	4.3%	11.5%	2.4%	6.8%	7.1%	6.8%	5.3%	4.6%	2.1%	6.1%	8.0%
Building & Garden	23.3%	7.0%	7.7%	-2.0%	3.1%	9.3%	-3.4%	2.4%	1.8%	8.5%	21.4%	13.0%
Furniture & Home Furnishings	22.9%	17.1%	17.8%	-0.2%	2.1%	1.2%	1.5%	-4.3%	4.1%	1.9%	10.1%	12.0%
BUSINESS INVESTMENT	13.2%	11.1%	10.4%	2.4%	9.7%	1.4%	6.8%	2.6%	-6.4%	-1.6%	15.3%	14.4%
Agriculture, Forestry & Fishing	-17.4%	-31.6%	33.8%	48.3%	-13.2%	20.5%	18.5%	12.5%	5.6%	51.2%	-21.7%	51.2%
Mining	4.9%	18.1%	-0.9%	40.7%	5.6%	-30.5%	12.2%	4.0%	-25.2%	-10.2%	38.6%	30.0%
Construction	17.4%	18.3%	8.1%	4.8%	3.0%	5.5%	-3.3%	-9.8%	-14.4%	-2.9%	20.6%	35.0%
Manufacturing	6.6%	18.4%	10.6%	-3.2%	9.3%	-3.8%	0.2%	2.6%	-13.5%	1.7%	21.5%	16.0%
Transportation, Comm. & Public Utilities	6.8%	7.2%	8.9%	6.6%	11.1%	4.4%	14.6%	15.4%	-3.3%	-4.5%	9.8%	8.0%
Wholesale Trade	22.5%	9.2%	12.3%	-0.4%	10.5%	3.8%	5.1%	-5.6%	-4.6%	0.2%	16.3%	16.0%
SERVICES	12.1%	14.4%	12.1%	3.6%	10.7%	5.6%	9.1%	-0.8%	-2.0%	-4.7%	3.1%	11.8%
Hotels & Lodging	5.8%	11.8%	11.6%	5.5%	-1.1%	0.9%	4.9%	2.4%	12.9%	-11.0%	10.1%	12.0%
Amusement & Recreation	24.8%	19.4%	9.6%	9.9%	5.2%	13.6%	9.8%	1.3%	1.2%	-0.3%	2.5%	3.3%
Personal	12.3%	14.4%	6.5%	-0.2%	4.3%	2.7%	5.3%	4.0%	1.9%	-0.5%	0.1%	8.7%
Health	-1.2%	8.0%	-1.2%	2.5%	-4.1%	-2.3%	8.1%	2.2%	9.5%	9.6%	-3.0%	15.0%
Education, Legal & Social	11.1%	9.6%	10.6%	-13.8%	16.7%	6.2%	8.2%	0.4%	-2.2%	-6.8%	19.7%	30.2%
Auto Rental & Repairs	12.7%	18.1%	12.2%	6.1%	8.1%	0.8%	6.0%	2.3%	-4.5%	-3.1%	3.4%	12.0%
Business	3.2%	10.2%	9.7%	-0.6%	22.3%	9.9%	17.4%	-5.3%	-13.2%	-3.2%	1.7%	16.0%
Finance Insurance & Real Estate	50.4%	16.2%	34.9%	6.5%	24.9%	6.4%	4.2%	-9.0%	7.0%	-14.7%	-9.0%	4.4%
ALL OTHER	14.2%	7.3%	-11.5%	22.7%	-4.2%	15.7%	-5.0%	10.5%	8.8%	-3.7%	-9.8%	-7.3%
GRAND TOTAL TAXABLE SALES	11.3%	9.7%	9.5%	3.8%	6.8%	4.7%	5.5%	2.5%	0.3%	0.1%	8.4%	9.8%

e = estimate

Source Utah State Tax Commission

Table 38  
Utah Taxable Sales by Component

Calendar Year	Millions of Dollars				Total Taxable Sales
	Retail Sales	Business Investment Purchases	Taxable Services	All Other	
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	17,748	8,588	4,709	1,381	32,426
2002	18,356	8,039	4,615	1,502	32,512
2003	18,808	7,909	4,396	1,447	32,560
2004	20,351	9,121	4,534	1,305	35,311
2005e	22,044	10,436	5,067	1,210	38,757
2006f	23,515	10,777	5,651	1,400	41,343

Calendar Year	Percent Change				Total Taxable Sales
	Retail Sales	Business Investment Purchases	Taxable Services	All Other	
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	2.7%	2.6%	-0.8%	10.5%	2.5%
2002	3.4%	-6.4%	-2.0%	8.8%	0.3%
2003	2.5%	-1.6%	-4.7%	-3.7%	0.1%
2004	8.2%	15.3%	3.1%	-9.8%	8.4%
2005e	8.3%	14.4%	11.8%	-7.3%	9.8%
2006f	6.7%	3.3%	11.5%	15.7%	6.7%

e = estimate  
f = forecast

Source: Utah State Tax Commission

Table 39  
Utah Total Taxable Sales by County

County	2000	2001	2002	2003	2004	2005e	Percent Change 2004 to 2005
Beaver	\$59,533,738	\$57,150,257	\$78,643,822	\$78,321,295	\$42,100,390	\$63,150,585	50.0%
Box Elder	388,463,051	387,021,110	397,597,890	414,494,710	414,721,757	460,755,872	11.1%
Cache	881,748,639	936,524,543	991,873,325	1,029,987,061	1,103,940,836	1,151,410,292	4.3%
Carbon	346,715,900	361,995,352	351,112,861	333,785,502	379,035,713	416,939,284	10.0%
Daggett	13,701,974	14,635,105	14,748,590	11,692,322	8,850,106	16,815,201	90.0%
Davis	2,561,945,556	2,690,459,983	2,759,164,731	2,795,943,681	3,026,293,503	3,219,976,287	6.4%
Duchesne	152,667,814	163,956,901	145,071,558	157,009,682	217,723,687	269,106,477	23.6%
Emery	78,516,158	102,774,219	106,343,423	104,310,439	128,437,780	132,676,227	3.3%
Garfield	73,145,377	66,630,018	67,872,943	68,752,485	77,648,666	78,114,558	0.6%
Grand	162,911,808	166,019,643	174,635,577	163,637,016	180,031,694	196,414,578	9.1%
Iron	417,168,360	420,501,521	457,128,755	480,123,467	456,541,704	619,527,092	35.7%
Juab	73,826,705	69,528,286	104,467,036	99,188,624	81,415,135	227,962,378	180.0%
Kane	107,426,955	101,852,245	99,787,339	97,504,725	100,715,909	112,197,523	11.4%
Millard	107,366,842	120,662,495	128,805,095	128,822,920	135,398,480	133,909,097	-1.1%
Morgan	55,091,635	55,255,017	48,655,061	49,300,117	54,461,648	60,071,198	10.3%
Piute	5,742,323	5,672,633	6,183,485	6,617,576	6,186,763	6,669,331	7.8%
Rich	16,731,346	16,224,980	17,302,794	18,373,609	18,482,439	21,864,725	18.3%
Salt Lake	15,941,513,323	15,864,887,932	15,706,919,505	15,445,006,387	16,576,588,112	17,703,796,104	6.8%
San Juan	89,321,720	87,476,582	88,823,783	85,238,249	86,002,913	100,193,394	16.5%
Sanpete	143,234,506	158,395,663	158,154,750	162,116,042	162,631,076	171,575,785	5.5%
Sevier	219,208,375	219,577,652	229,937,800	225,887,000	252,351,206	282,885,702	12.1%
Summit	742,862,484	830,104,320	862,281,570	854,703,303	972,492,127	1,108,641,025	14.0%
Tooele	330,279,699	363,273,243	408,234,189	325,233,649	418,310,455	443,827,393	6.1%
Uintah	439,786,724	497,920,681	452,556,426	484,733,738	663,674,391	832,911,361	25.5%
Utah	4,170,665,617	4,326,455,093	4,394,333,416	4,433,228,375	4,791,033,296	5,365,957,292	12.0%
Wasatch	171,726,889	174,016,839	186,566,663	184,211,496	190,080,778	224,675,480	18.2%
Washington	1,237,822,795	1,376,922,982	1,503,264,367	1,626,273,410	1,958,528,256	2,428,575,037	24.0%
Wayne	23,460,239	23,595,162	23,570,949	27,607,530	30,348,445	28,891,720	-4.8%
Weber	2,456,562,991	2,510,725,246	2,552,414,748	2,599,184,450	2,758,768,928	2,836,014,458	2.8%
Out-of-State Use Tax	175,863,321	255,972,886	-4,301,122	68,753,302	18,078,794	41,581,226	130.0%

e = estimate

Source: Utah State Tax Commission