

MONTHLY STATE REVENUE SNAPSHOT

12 | 2018

based on the Utah State Tax Commission Monthly Revenue Summary (Report TC-23)

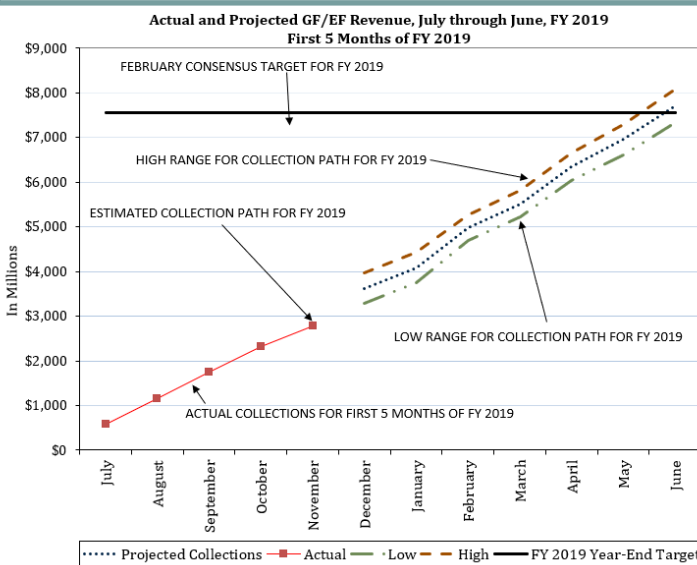
	Projected Growth Rate - November Estimates	Actual Growth Rate	Projected Range in Collections Through 5 Months	Actual Collections	Condition
General Fund					
Sales & Use Tax	6.0%	6.7%	\$899,000,000 - \$925,000,000	\$917,367,785	On target
All Other Sources	5.2%	16.2%	\$198,000,000 - \$221,000,000	\$233,773,373	Above target range
Subtotal General Fund	5.8%	8.5%		\$1,151,141,158	
Sales & Use Tax Set-Asides	6.7%	7.0%	\$264,000,000 - \$274,000,000	\$274,176,151	Above target range
Education Fund/USF					
Individual Income Tax	7.5%	6.3%	\$1,446,000,000 - \$1,501,000,000	\$1,457,123,211	On target
Corporate Tax	14.3%	143.7%	\$41,000,000 - \$88,000,000	\$164,433,037	Above target range
All Other Sources	24.2%	58.4%	\$7,000,000 - \$14,000,000	\$12,463,944	On target
Subtotal Education Fund	8.3%	13.0%		\$1,634,020,192	
Subtotal GF/EF	7.4%	11.1%		\$2,785,161,350	
Transportation Fund					
Motor Fuel Tax	1.9%	3.8%	\$149,000,000 - \$160,000,000	\$158,522,632	On target
Special Fuel Tax	2.8%	3.7%	\$59,000,000 - \$64,000,000	\$61,995,288	On target
Other	1.2%	14.7%	\$34,000,000 - \$37,000,000	\$40,074,000	Above target range
Subtotal Transportation Fund	2.0%	5.3%		\$260,591,920	
Total, GF/EF/USF/TF	7.0%	10.6%		\$3,045,753,270	

SUMMARY

General and Education Fund revenue collections totaled \$2.8 billion for the first five months of FY 2019, representing a year-over-year (YoY) growth rate of 11.1% compared with the first five months of FY 2018. The 11.1% is a slight deceleration from the prior month's 11.2% and October's 13.8%. The current revenue target is 7.4%. Behind the continued strong growth is strong withholding (9.1%), sales tax (6.7%), and corporate tax (143.7%). Part of the performance stems from federal tax reform. Transportation Fund revenue is coming in about in line with target.

GENERAL FUND

General Fund collections totaled \$1.2 billion for the first five months of FY 2019. This represents a YoY growth rate of 8.5% compared with the first five months of FY 2018. The prior month had revenue growing at 8.8%. The current consensus target is 5.8%. The 0.3 percentage point deceleration in revenue over the prior month (8.5% vs. 8.8%) was due to slightly weaker sales tax receipts (6.7% vs. 7.2%). Overall, the strong performance is primarily due to a flourishing economy, though some revenue growth is attributable to increased collections of online sales tax.



EDUCATION FUND

Education Fund revenue collections reached \$1.6 billion for the first five months of FY 2019, representing a year-over-year growth rate of 13.0%. The 13.0% growth rate is a slight acceleration from the prior month's 12.9%. This slight acceleration was due to stronger corporate receipts and withholding. Corporate tax receipts continue to grow at an unusually high rate, up 144% over the prior year. An unknown portion of the strong revenue performance is being driven by the one-time taxation of repatriated corporate income and other federal tax reforms.

TRANSPORTATION FUND

Transportation Fund collections reached \$261 million for the first five months. The gas and diesel taxes are about in line with the revenue target.



Revenue Summary

Final Fiscal Year 2018-2019 Through 5 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2018	FY2019	Change	% Change
Individual Income Tax	\$1,370.6	\$1,457.1	\$86.6	6.3%
State Sales and Use Tax	\$1,116.5	\$1,191.5	\$75.1	6.7%
Corporate Tax*	\$67.5	\$164.4	\$97.0	143.7%
Beer Tax	\$6.6	\$7.0	\$0.4	6.0%
Cigarette Tax	\$42.2	\$39.7	(\$2.5)	-5.9%
Tobacco Tax	\$11.7	\$11.4	(\$0.2)	-2.0%
Insurance Premium Tax	\$75.5	\$80.4	\$4.9	6.5%
Oil and Gas Severance Tax	\$10.2	\$24.2	\$14.1	138.4%
Mining Severance Tax	\$5.1	\$6.5	\$1.4	28.4%
Local Option Sales and Use Taxes	\$605.2	\$683.3	\$78.0	12.9%
Oil and Gas Conservation Fee	\$1.8	\$2.3	\$0.5	26.7%
Liquor Mark Up	\$81.5	\$12.3	(\$69.2)	-84.9%
911 Emergency Services Telephone Charge	\$14.2	\$19.2	\$5.0	35.5%
Cable/Satellite Excise Tax	\$13.0	\$12.9	(\$0.2)	-1.2%
Mineral Production Withholding	\$7.9	\$12.5	\$4.6	58.4%
Motor Fuel Tax	\$152.7	\$158.5	\$5.9	3.8%
Special Fuel Tax	\$59.8	\$62.0	\$2.2	3.7%
Aviation Fuel Tax	\$2.5	\$3.0	\$0.4	17.4%
Motor Vehicle Registration Fees	\$60.5	\$65.5	\$5.0	8.2%
Local Transportation Corridor Preservation Fee	\$10.1	\$10.6	\$0.5	4.8%
Other Motor Vehicle Taxes and Fees	\$121.7	\$127.2	\$5.5	4.6%
Other Taxes and Fees	\$24.4	\$26.0	\$1.5	6.3%
Total	\$3,861.0	\$4,177.5	\$316.5	8.2%

Notes

- This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: <https://gomb.utah.gov/budget-policy/inside-utahs-budget/> or <https://budget.utah.gov>
- FY 2018 revenues are through December 07, 2017. FY 2019 revenues are through December 07, 2018.
- * Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit



Revenue and Refund Comparison	Transactions from 07/01/2017 to 12/07/2017		Transactions from 07/01/2018 to 12/07/2018		Transactions from 07/01/2018 to 12/07/2018		Net Amount Change	Net Change%
	Fiscal Year	2018	Fiscal Year	2019	Fiscal Year	2019		
	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Fiscal Month	01 - 05		
◆◆◆ BY FUND TYPE ◆◆◆								
----- Fiscal Year 2018 Month 01 - 05 -----			----- Fiscal Year 2019 Month 01 - 05 -----					
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Clearing	2,911,400	970	2,912,369	1,113,781	3,384	1,117,165	(1,795,204)	-61.6%
Education/Uniform School	1,597,325,135	(132,871,214)	1,464,453,921	1,797,833,282	(149,562,713)	1,648,270,569	183,816,648	12.6%
Fiduciary Fund	727,833,426	(4,488,113)	723,345,313	801,457,930	(4,715,941)	796,741,989	73,396,676	10.1%
General Fund Restricted	42,113,404	(58,140)	42,055,264	52,200,721	(9,542)	52,191,179	10,135,915	24.1%
General Fund Unrestricted	1,016,525,773	(18,849,191)	997,676,582	1,090,590,149	(12,590,943)	1,077,999,206	80,322,624	8.1%
Proprietary Fund	88,446,615	-	88,446,615	13,693,134	-	13,693,134	(74,753,481)	-84.5%
Special Revenue	17,072,294	(31,785)	17,040,509	21,119,106	(12,260)	21,106,846	4,066,337	23.9%
Transportation Fund	267,322,074	(6,244,540)	261,077,534	285,405,553	(9,079,993)	276,325,560	15,248,026	5.8%
Transportation Investment Fund	263,987,368	-	263,987,368	290,074,877	-	290,074,877	26,087,509	9.9%
Net Revenue	4,023,537,489	(162,542,014)	3,860,995,476	4,353,488,534	(175,968,008)	4,177,520,526	316,525,050	8.2%

Revenue and Refund Comparison	Transactions from 07/01/2017 to 12/07/2017		Transactions from 07/01/2018 to 12/07/2018		Transactions from 07/01/2018 to 12/07/2018		Net Amount Change	Net Change%
	Fiscal Year	2018	Fiscal Year	2019	Fiscal Year	2019		
	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Fiscal Month	01 - 05		
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆								
----- Fiscal Year 2018 Month 01 - 05 -----			----- Fiscal Year 2019 Month 01 - 05 -----					
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
911 Emergency Services Telephone Charge:	14,213,179	(22,593)	14,190,586	19,230,878	(554)	19,230,324	5,039,738	
Fiduciary Fund								
Emergency Services Phone Charge	1,699,197	-	1,699,197	-	-	-	(1,699,197)	-100.0%
General Fund Restricted								
Computer Aided Dispatch	256,263	-	256,263	16	-	16	(256,248)	-100.0%
Statewide Unified E-911 Emergency Services	1,538,514	-	1,538,514	1,530,297	-	1,530,297	(8,217)	-0.5%
Utah Statewide Radio System - Emergency Services	2,240,371	-	2,240,371	8,974,547	-	8,974,547	6,734,175	300.6%
General Fund Unrestricted								
Public Safety Answering Point - Public Safety	409,395	-	409,395	694,019	-	694,019	284,624	69.5%
Special Revenue								
Public Safety Answering Point - Local Dispatch	8,069,439	(22,593)	8,046,845	8,031,999	(554)	8,031,445	(15,400)	-0.2%
Aviation Fuel Tax:	2,544,295	(18,057)	2,526,238	2,983,625	(18,612)	2,965,013	438,775	17.4%
Transportation Fund								
Aviation Fuel Tax	2,544,295	(18,057)	2,526,238	2,983,625	(18,612)	2,965,013	438,775	17.4%
Beer Tax:	6,561,300	-	6,561,300	6,953,403	-	6,953,403	392,103	6.0%
General Fund Restricted								
Alcohol Beverage Enforcement & Treatment Account	5,597,400	-	5,597,400	5,856,043	-	5,856,043	258,643	4.6%
General Fund Unrestricted								
Beer Tax	963,900	-	963,900	1,097,359	-	1,097,359	133,460	13.8%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 12/20/2018

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 05 -----			----- Fiscal Year 2019 Month 01 - 05 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Cable/Satellite Excise Tax:	13,008,469	-	13,008,469	12,858,335	-	12,858,335	(150,134)	-1.2%
General Fund Unrestricted								
Multi-Channel Video or Audio Service	13,008,469	-	13,008,469	12,858,335	-	12,858,335	(150,134)	-1.2%
Cigarette Tax:	42,233,446	(24,203)	42,209,244	39,872,363	(143,634)	39,728,729	(2,480,515)	-5.9%
General Fund Restricted								
Cigarette Tax - Tobacco Prevention	7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%
General Fund Unrestricted								
Cigarette Stamp Tax	34,283,446	(24,203)	34,259,244	31,922,363	(143,634)	31,778,729	(2,480,515)	-7.2%
Corporate Tax:	112,260,037	(44,778,169)	67,481,868	196,040,122	(31,607,084)	164,433,037	96,951,169	143.7%
Education/Uniform School								
Corporate Tax	112,260,037	(44,778,169)	67,481,868	196,040,122	(31,607,084)	164,433,037	96,951,169	143.7%
Individual Income Tax:	1,458,266,606	(87,715,095)	1,370,551,511	1,575,071,250	(117,948,039)	1,457,123,211	86,571,700	6.3%
Education/Uniform School								
Individual Income Tax - Final Payments	171,063,053	(85,966,342)	85,096,710	171,304,345	(116,315,460)	54,988,885	(30,107,825)	-35.4%
Individual Income Tax - Withholding	1,287,203,554	(1,748,753)	1,285,454,801	1,403,766,905	(1,632,579)	1,402,134,326	116,679,525	9.1%
Insurance Premium Tax:	75,471,087	(5,913)	75,465,173	80,385,772	-	80,385,772	4,920,599	6.5%
Fiduciary Fund								
Employers Reinsurance & Uninsured Employers	10,234,190	-	10,234,190	9,117,607	-	9,117,607	(1,116,583)	-10.9%
Fireman's Pension Fund	5,228,193	-	5,228,193	674,808	-	674,808	(4,553,385)	-87.1%
General Fund Restricted								
Fire Academy Support Fund	2,614,094	-	2,614,094	337,403	-	337,403	(2,276,691)	-87.1%
Industrial Accident Fund	1,579,851	-	1,579,851	1,322,233	-	1,322,233	(257,618)	-16.3%
Relative Value Study Fund	64,965	-	64,965	64,893	-	64,893	(72)	-0.1%
Workplace Safety Account	789,943	-	789,943	661,129	-	661,129	(128,814)	-16.3%
General Fund Unrestricted								
Insurance Premium Tax	54,959,850	(5,913)	54,953,937	68,207,700	-	68,207,700	13,253,763	24.1%
Liquor Mark Up:	81,485,920	-	81,485,920	12,263,842	-	12,263,842	(69,222,079)	-84.9%
Education/Uniform School								
Liquor Mark Up - School Lunch	14,006,381	-	14,006,381	11,148,948	-	11,148,948	(2,857,433)	-20.4%
Underage Drinking Prevention	1,750,000	-	1,750,000	-	-	-	(1,750,000)	-100.0%
Proprietary Fund								
Liquor Mark Up	64,328,895	-	64,328,895	-	-	-	(64,328,895)	-100.0%
Special Revenue								
Liquor Mark Up - Public Safety	1,400,644	-	1,400,644	1,114,894	-	1,114,894	(285,750)	-20.4%
Local Option Sales and Use Taxes:	609,606,610	(4,380,878)	605,225,731	687,832,100	(4,556,683)	683,275,417	78,049,686	12.9%
Fiduciary Fund								
Correctional Facility Sales and Use Tax	-	-	-	2,849,352	(92)	2,849,261	2,849,261	
County of the 2nd Class State Hwys Projects	8,900,389	(34,839)	8,865,550	9,923,871	(62,597)	9,861,273	995,723	11.2%
County Option Fixed Guideway Tax	9,870,101	(42,712)	9,827,388	10,981,279	(74,492)	10,906,786	1,079,398	11.0%
County Option Sales & Use Tax	65,266,430	(528,629)	64,737,802	72,732,120	(553,204)	72,178,916	7,441,114	11.5%
County Option Sales/Use for Highways/Public Transit Tax	12,334,274	(34,001)	12,300,273	19,329,938	(54,624)	19,275,314	6,975,041	56.7%
County Option Zoo, Arts Parks	19,752,934	(166,758)	19,586,176	22,203,007	(175,623)	22,027,384	2,441,208	12.5%
Highways Sales & Use Tax	6,823,058	(39,461)	6,783,597	7,709,731	(40,179)	7,669,552	885,955	13.1%
Local Sales And Use Tax	261,066,173	(2,114,541)	258,951,632	290,928,985	(2,212,788)	288,716,197	29,764,564	11.5%
Local Trans. Corridor Preservation - 2nd Class County	362	(663)	(301)	(74)	(323)	(397)	(95)	
Local Trans. Corridor Preservation - Public Transit Tax	970,702	-	970,702	1,085,275	-	1,085,275	114,573	11.8%
Municipal Energy Sales & Use Tax	2,350,655	-	2,350,655	3,711,926	(16,116)	3,695,810	1,345,155	57.2%
Municipal Telecommunications License Tax	10,853,705	(1,166)	10,852,540	10,949,152	(76)	10,949,076	96,536	0.9%
Public Transit Tax	112,252,810	(1,088,022)	111,164,788	125,428,597	(1,198,536)	124,230,061	13,065,273	11.8%
Resort Communities Tax	9,037,330	(129,764)	8,907,566	9,623,119	(41,849)	9,581,271	673,705	7.6%
Rural County Hospital Tax	3,248,723	(12,236)	3,236,488	3,754,335	(9,772)	3,744,563	508,075	15.7%
State Highways Projects - Fixed Guideway	813,704	-	813,704	923,801	-	923,801	110,097	13.5%
Town Option Sales & Use Tax	4,251,137	(18,581)	4,232,556	4,718,056	(15,475)	4,702,581	470,024	11.1%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 12/20/2018

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 05 -----			----- Fiscal Year 2019 Month 01 - 05 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Transient Room Tax - County	29,305,678	(73,015)	29,232,663	32,369,855	(47,106)	32,322,750	3,090,087	10.6%
Transient Room Tax - First Class County Fund	1,462,555	-	1,462,555	1,628,340	-	1,628,340	165,785	11.3%
Transient Room Tax - Municipality	5,707,981	(15,069)	5,692,912	6,776,209	(4,378)	6,771,831	1,078,918	19.0%
TRCC Restaurant Tax	22,662,906	(64,278)	22,598,628	25,487,758	(36,053)	25,451,706	2,853,078	12.6%
TRCC Short Term Leasing Tax - Tourism	8,426,313	(145)	8,426,167	9,318,515	(1,515)	9,317,000	890,833	10.6%
TRCC Transient Room Tax - Tourism	1,229,148	(6,475)	1,222,673	1,338,634	(1,401)	1,337,233	114,560	9.4%
Special Revenue								
Qualified Emergency Food Agencies Fund	158,855	-	158,855	158,855	-	158,855	-	0.0%
State Imposed Mass Transit Tax	1,850,426	(9,192)	1,841,234	2,036,622	(9,840)	2,026,782	185,548	10.1%
Transportation Fund								
State Highways Projects - 2nd Class County	739	(1,332)	(593)	(424)	(646)	(1,070)	(477)	80.5%
State Highways Projects - Public Transit Tax	11,009,521	-	11,009,521	11,865,268	-	11,865,268	855,748	7.8%
Local Transportation Corridor Preservation Fee:	10,136,930	-	10,136,930	10,628,333	-	10,628,333	491,403	4.8%
Fiduciary Fund								
County of the 1st Class State Highways Projects	2,091,194	-	2,091,194	2,942,355	-	2,942,355	851,161	40.7%
Local Trans. Corridor Preservation - 1st Class City	837,897	-	837,897	99,728	-	99,728	(738,169)	-88.1%
Local Transportation Corridor Preservation - MV	7,207,839	-	7,207,839	7,586,249	-	7,586,249	378,411	5.2%
Mineral Production Withholding:	8,247,807	(377,950)	7,869,858	12,471,533	(7,589)	12,463,944	4,594,086	58.4%
Education/Uniform School								
Mineral Production Tax Withholding	8,247,807	(377,950)	7,869,858	12,471,533	(7,589)	12,463,944	4,594,086	58.4%
Mining Severance Tax:	5,089,316	-	5,089,316	6,536,874	-	6,536,874	1,447,559	28.4%
General Fund Unrestricted								
Mining Severance Tax	4,684,950	-	4,684,950	5,768,290	-	5,768,290	1,083,340	23.1%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	404,365	-	404,365	768,584	-	768,584	364,219	90.1%
Motor Fuel Tax:	154,241,865	(1,582,113)	152,659,751	160,203,092	(1,680,460)	158,522,632	5,862,881	3.8%
Transportation Fund								
Motor Fuel Tax	154,241,865	(1,582,113)	152,659,751	160,203,092	(1,680,460)	158,522,632	5,862,881	3.8%
Motor Vehicle Registration Fees:	60,533,299	-	60,533,299	65,505,064	-	65,505,064	4,971,765	8.2%
General Fund Restricted								
Boat Registration Fees	878,193	-	878,193	874,747	-	874,747	(3,446)	-0.4%
Motor Vehicle Safety Impact Restricted Account	390	-	390	1,207,732	-	1,207,732	1,207,342	
Off Highway Vehicle Registration Fees	1,069,830	-	1,069,830	1,131,216	-	1,131,216	61,386	5.7%
OHV Registration Fees	79,008	-	79,008	82,477	-	82,477	3,468	4.4%
Snowmobile Registration Fees	93,202	-	93,202	105,862	-	105,862	12,660	13.6%
Proprietary Fund								
Land Grant Management Fund Registration Fees	37,681	-	37,681	119,137	-	119,137	81,456	
Transportation Fund								
Aircraft Registration Fees	95,931	-	95,931	398,711	-	398,711	302,780	315.6%
Motor Vehicle Registration Fees	19,528,217	-	19,528,217	20,471,389	-	20,471,389	943,172	4.8%
Motorcycle Safety Fees - Dedicated Credit	200,029	-	200,029	223,478	-	223,478	23,449	11.7%
MV Public Safety for Highway Patrol	1,068,013	-	1,068,013	1,136,023	-	1,136,023	68,010	6.4%
Transportation Investment Fund								
Transportation Inv. Fund - MV Registration Fees	37,482,805	-	37,482,805	39,754,293	-	39,754,293	2,271,488	6.1%
Oil and Gas Conservation Fee:	1,872,208	(58,140)	1,814,068	2,307,127	(9,542)	2,297,584	483,517	26.7%
General Fund Restricted								
Oil & Gas Conservation Fee	1,872,208	(58,140)	1,814,068	2,307,127	(9,542)	2,297,584	483,517	26.7%

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Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%		
Oil and Gas Severance Tax:	19,821,786	(9,660,075)	10,161,711	27,030,259	(2,807,958)	24,222,302	14,060,591	138.4%		
General Fund Unrestricted										
Oil & Gas Severance Tax	16,549,881	(9,660,075)	6,889,806	22,197,289	(2,807,958)	19,389,331	12,499,525	181.4%		
Special Revenue										
Oil & Gas Severance Tax Permanent State Trust Fund	1,187,733	-	1,187,733	2,707,448	-	2,707,448	1,519,716	128.0%		
Revitalization Fund - Navajo	375,000	-	375,000	375,000	-	375,000	-	0.0%		
Revitalization Fund - Uintah Basin	1,709,172	-	1,709,172	1,750,522	-	1,750,522	41,350	2.4%		
Other Motor Vehicle Taxes and Fees:	121,654,664	940	121,655,604	127,194,852	2,806	127,197,658	5,542,054	4.6%		
Clearing										
Clearing - VADRS MV	13,887	940	14,827	440	2,806	3,246	(11,581)	-78.1%		
Clearing - VADRS MVED	286	-	286	(0)	-	(0)	(286)			
Education/Uniform School										
Driver Education Fees - Dedicated Credits	2,793,458	-	2,793,458	2,955,833	-	2,955,833	162,375	5.8%		
Fiduciary Fund										
Collegiate License Plate Fees	488,451	-	488,451	501,751	-	501,751	13,300	2.7%		
Motor Vehicle Blindness Prevention Checkoff	10,427	-	10,427	12,725	-	12,725	2,298	22.0%		
MV County Collections	86,320,493	-	86,320,493	90,821,261	-	90,821,261	4,500,768	5.2%		
Other License Plate and Contributions	55,102	-	55,102	58,810	-	58,810	3,708	6.7%		
Tax Commission Suspense	9,791,467	-	9,791,467	7,422,021	-	7,422,021	(2,369,447)	-24.2%		
General Fund Restricted										
Electronic Payments Fee	2,827,390	-	2,827,390	2,964,830	-	2,964,830	137,440	4.9%		
MV Automobile 45-Day Permits	1,872,743	-	1,872,743	1,903,786	-	1,903,786	31,043	1.7%		
MV Contrib - Special Group License Plates	218,248	-	218,248	252,392	-	252,392	34,145	15.6%		
MV Contrib - Voluntary Checkoffs	16,704	-	16,704	18,992	-	18,992	2,288	13.7%		
Other License Plate and Contributions	106,000	-	106,000	118,725	-	118,725	12,725	12.0%		
General Fund Unrestricted										
County Property Tax Transaction Fees	(6,252)	-	(6,252)	(6,687)	-	(6,687)	(435)	7.0%		
DUI Impound Fees	726,115	-	726,115	636,994	-	636,994	(89,121)	-12.3%		
Misc. Dedicated Credits - Other Agencies	1,160,126	-	1,160,126	200,313	-	200,313	(959,814)	-82.7%		
Misc. Dedicated Credits - Tax Comm.	1,162,952	-	1,162,952	1,135,169	-	1,135,169	(27,783)	-2.4%		
MV Regist/Plate Fees - Plate, Admin Fee	1,658,589	-	1,658,589	1,711,089	-	1,711,089	52,500	3.2%		
MVED Business Regulation Fees	1,152,258	-	1,152,258	754,667	-	754,667	(397,591)	-34.5%		
Other License Plate and Contributions	181	-	181	176	-	176	(6)	-3.0%		
Search and Rescue - Dedicated Credits	174,790	-	174,790	173,517	-	173,517	(1,272)	-0.7%		
Special Revenue										
Traumatic Head and Spinal Cord Injury Rehab	71,209	-	71,209	119,513	-	119,513	48,304	67.8%		
Transportation Fund										
DUI Impound Fees	523,230	-	523,230	459,010	-	459,010	(64,220)	-12.3%		
Motor Carrier Fee	220,657	-	220,657	445,879	-	445,879	225,221	102.1%		
Motor Vehicle Control Fees	2,678,793	-	2,678,793	2,823,017	-	2,823,017	144,224	5.4%		
Proportional Registration - Highway Use Tax	1,767,414	-	1,767,414	3,424,997	-	3,424,997	1,657,582	93.8%		
Proportional Registration Fees	4,387,191	-	4,387,191	6,691,592	-	6,691,592	2,304,400	52.5%		
Temporary Permits	91,990	-	91,990	113,730	-	113,730	21,740	23.6%		
Uninsured Motorist Fees	1,370,764	-	1,370,764	1,480,313	-	1,480,313	109,549	8.0%		

Utah State Tax Commission - Tax Collections
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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 05 -----			----- Fiscal Year 2019 Month 01 - 05 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Other Taxes and Fees:	24,780,504	(342,941)	24,437,563	26,683,735	(718,562)	25,965,174	1,527,611	6.3%
Clearing								
Clearing - GenTax ACH	1,006,670	-	1,006,670	969,130	-	969,130	(37,541)	-3.7%
Clearing - GenTax Fuels	1,305,855	-	1,305,855	49,724	578	50,302	(1,255,553)	-96.1%
Clearing - GenTax Media	547,964	-	547,964	56,310	-	56,310	(491,654)	-89.7%
Clearing - GenTax Misc.	39,209	30	39,239	38,146	-	38,146	(1,093)	-2.8%
Clearing - Insurance Premium	1,735	0	1,735	(0)	-	(0)	(1,735)	-100.0%
Clearing - MV Regist. Prepayments	(4,206)	-	(4,206)	32	-	32	4,238	-100.8%
Clearing - Sales & Use	(0)	0	(0)	-	(0)	(0)	0	-94.6%
Education/Uniform School								
IIT Contributions - Invest More for Education	845	-	845	48	-	48	(797)	-94.3%
State Transient Room Tax - Hospitality Tourism	-	-	-	145,549	-	145,549	145,549	
Fiduciary Fund								
Car & Bus Tax	4,521,311	(328)	4,520,983	5,047,706	(445)	5,047,261	526,278	11.6%
Environmental Assurance Fee	2,752,479	(117,430)	2,635,049	3,391,363	(169,300)	3,222,063	587,014	22.3%
Inc. Tax Contributions - Education	2,258	-	2,258	3,472	-	3,472	1,214	53.8%
Inc. Tax Contributions - Election Campaign	5,858	-	5,858	6,296	-	6,296	438	7.5%
General Fund Restricted								
Admin. Allowance Service Charge - Sales Tax & Misc	5,050,913	-	5,050,913	4,458,929	-	4,458,929	(591,984)	-11.7%
Brine Shrimp Royalty Tax	-	-	-	-	-	-	-	
Commerce Charges	170,556	-	170,556	176,592	-	176,592	6,036	3.5%
Court Complex Fees	1,668,678	-	1,668,678	1,730,333	-	1,730,333	61,656	3.7%
Income Tax Contrib. - Homeless, Children's Organ, Etc.	8,226	-	8,226	9,642	-	9,642	1,417	17.2%
Lubricating Oil Fee - Used Oil	267,881	-	267,881	279,922	-	279,922	12,041	4.5%
Other Misc.	92,748	-	92,748	115,349	-	115,349	22,601	24.4%
Sovereign Lands Management Account	-	-	-	-	-	-	-	
General Fund Unrestricted								
Cigarette/eCig Licenses & Fees	5,390	-	5,390	440	-	440	(4,950)	-91.8%
County Property Tax Transaction Fees	1,036,839	-	1,036,839	1,222,736	-	1,222,736	185,897	17.9%
Court Fees	1,014,974	-	1,014,974	1,029,385	-	1,029,385	14,411	1.4%
Farm Tool Tax Credit	-	6,602	6,602	-	3,450	3,450	(3,152)	-47.7%
Federal Revenues & Grants	142,879	-	142,879	13,619	-	13,619	(129,260)	-90.5%
Misc. Dedicated Credits - Electronic Convenience Fees	281,170	-	281,170	376,201	-	376,201	95,031	33.8%
Misc. Dedicated Credits - MV Sale of Info	53,719	-	53,719	279	-	279	(53,440)	-99.5%
Misc. Dedicated Credits - Tax Comm.	19,071	-	19,071	16,425	-	16,425	(2,646)	-13.9%
Other Misc.	7,278	-	7,278	402,546	-	402,546	395,268	
Property Tax Relief Credits - Circuit Breaker	-	(231,815)	(231,815)	-	(550,980)	(550,980)	(319,165)	137.7%
Special Revenue								
Clean Air Fund Contributions	-	-	-	2,087	-	2,087	2,087	
Misc. Special Revenues	285	-	285	256	-	256	(28)	-10.0%
Private Organ Donation Contributions	40,560	-	40,560	18,244	-	18,244	(22,316)	-55.0%
State Transient Room Tax - Outdoor Recreation Infrastructure	-	-	-	2,310,691	(1,866)	2,308,825	2,308,825	
Waste Tire Recycling Fees	1,582,211	-	1,582,211	1,501,995	-	1,501,995	(80,215)	-5.1%
Transportation Fund								
Motor Vehicle Rental Tax	3,157,149	-	3,157,149	3,310,290	-	3,310,290	153,140	4.9%
Special Fuel Tax:	64,436,276	(4,643,039)	59,793,238	69,375,564	(7,380,275)	61,995,288	2,202,051	3.7%
Transportation Fund								
Special Fuel Tax	64,050,855	(4,628,191)	59,422,663	68,952,014	(7,321,736)	61,630,278	2,207,615	3.7%
Special Fuel Tax - CNG / LNG	385,422	(14,847)	370,575	423,549	(58,539)	365,010	(5,565)	-1.5%

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Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
State Sales and Use Tax:	1,125,419,006	(8,933,459)	1,116,485,548	1,200,860,522	(9,316,586)	1,191,543,936	75,058,388	6.7%
General Fund Restricted								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	3,189,085	-	3,189,085	7,765,508	-	7,765,508	4,576,422	143.5%
General Fund Unrestricted								
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,232,360	-	2,232,360	2,401,566	-	2,401,566	169,206	7.6%
State Sales Tax	869,077,190	(8,933,459)	860,143,732	926,684,371	(9,316,586)	917,367,785	57,224,053	6.7%
Water & Wastewater Proj - Div of Water Rights	113,373	-	113,373	(107,899)	-	(107,899)	(221,272)	-195.2%
Proprietary Fund								
Throughput Infrastructure Fund	11,250,000	-	11,250,000	-	-	-	(11,250,000)	-100.0%
Water & Wastewater Proj - Sales	12,830,039	-	12,830,039	13,573,998	-	13,573,998	743,958	5.8%
Special Revenue								
Qualified Emergency Food Agencies Fund	222,395	-	222,395	222,395	-	222,395	-	0.0%
Transportation Investment Fund								
Transportation Inv. Fund - 30% Sales Growth Diversion	91,064,803	-	91,064,803	88,862,587	-	88,862,587	(2,202,216)	-2.4%
Transportation Inv. Fund \$90MM	26,250,000	-	26,250,000	-	-	-	(26,250,000)	-100.0%
Transportation Inv. Fund 0.05% Diversion	8,928,788	-	8,928,788	7,469,376	-	7,469,376	(1,459,412)	-16.3%
Transportation Inv. Fund 1/16% Sales Diversion	11,986,687	-	11,986,687	9,257,133	-	9,257,133	(2,729,554)	-22.8%
Transportation Inv. Fund 3.68% Vehicle Related Products	-	-	-	49,428,439	-	49,428,439	49,428,439	
Transportation Inv. Fund 8.3% Vehicle Related Products	88,274,286	-	88,274,286	95,303,049	-	95,303,049	7,028,763	8.0%
Tobacco Tax:	11,652,879	(329)	11,652,551	11,199,888	224,765	11,424,653	(227,897)	-2.0%
General Fund Unrestricted								
Tobacco Products Tax	11,652,879	(329)	11,652,551	11,199,888	224,765	11,424,653	(227,897)	-2.0%
Net Revenue	4,023,537,489	(162,542,014)	3,860,995,476	4,353,488,534	(175,968,008)	4,177,520,526	316,525,050	8.2%

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

¹H.B. 149 from the 2018 General Session repealed the requirement of the State Tax Commission to record and deposit revenue from the markup on alcoholic beverages. Beginning FY 2019, revenues recorded to the liquor markup proprietary fund are no longer included in the TC-23 revenue report.