

# MONTHLY STATE REVENUE SNAPSHOT 12 | 2019

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

General Fund	Projected Growth	Actual Growth Rate	Projected Range in Collections Through 5 Months	Actual Collections	Actual											
	Rate - November Estimates (Annual)				Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Sep-19	Oct-19	Nov-19			
Sales & Use Tax	5.1%	5.7%	\$949,000,000 - \$986,000,000	\$970,051,402	5.7%	5.6%	5.6%	5.6%	4.6%	4.3%	4.3%	4.2%	5.7%			
All Other Sources	3.4%	0.2%	\$210,000,000 - \$257,000,000	\$234,292,199	8.2%	6.4%	2.3%	-1.3%	-0.4%	1.1%	5.5%	3.4%	0.2%			
Subtotal General Fund	4.7%	4.6%		\$1,204,343,601	6.1%	5.8%	5.0%	4.2%	3.6%	3.6%	4.5%	4.1%	4.6%			
Sales & Use Tax Set-Asides	8.1%	21.2%	\$284,000,000 - \$295,000,000	\$332,390,084	4.2%	4.2%	4.2%	3.9%	8.0%	9.0%	18.5%	22.0%	21.2%			
<b>Education Fund/USF</b>																
Individual Income Tax	6.5%	10.9%	\$1,383,000,000 - \$1,619,000,000	\$1,615,836,068	-7.7%	-5.9%	-1.7%	7.3%	7.5%	8.3%	8.1%	11.3%	10.9%			
Corporate Tax	-15.6%	-34.9%	\$128,000,000 - \$237,000,000	\$107,097,050	48.3%	37.6%	22.4%	23.2%	22.4%	15.5%	-29.5%	-28.6%	-34.9%			
All Other Sources	0.6%	-4.0%	\$11,000,000 - \$14,000,000	\$11,960,428	47.6%	48.9%	47.6%	58.6%	33.1%	20.4%	-15.7%	-9.5%	-4.0%			
Subtotal Education Fund	4.1%	6.2%		\$1,734,893,546	-3.9%	-2.7%	0.5%	9.0%	8.9%	9.1%	2.9%	6.6%	6.2%			
Subtotal GF/EF	4.3%	5.5%		\$2,939,237,147	-0.1%	0.5%	2.3%	7.3%	7.0%	7.2%	3.6%	5.5%	5.5%			
<b>Transportation Fund</b>																
Motor Fuel Tax	4.2%	-0.8%	\$155,000,000 - \$169,000,000	\$157,269,265	-1.3%	1.4%	2.9%	2.6%	2.7%	2.9%	-2.0%	2.2%	-0.8%			
Special Fuel Tax	5.0%	8.6%	\$57,000,000 - \$70,000,000	\$67,346,774	4.6%	3.9%	6.1%	5.5%	6.2%	5.2%	10.5%	15.1%	8.6%			
Other	4.8%	0.1%	\$39,000,000 - \$44,000,000	\$40,133,000	10.7%	5.8%	9.6%	9.4%	8.3%	3.2%	15.4%	0.9%	0.1%			
Subtotal Transportation Fund	4.5%	1.6%		\$264,749,039	1.8%	2.7%	4.7%	4.4%	4.4%	3.5%	3.6%	5.1%	1.6%			
Total, GF/EF/USF/TF	4.4%	5.2%		\$3,203,986,186	0.0%	0.7%	2.5%	7.1%	6.8%	6.9%	3.6%	5.5%	5.2%			

Note 1: The sales tax set-aside figure includes revenue from the recently enacted Medicaid sales tax increase of 0.15%.

## SUMMARY

Revenue to the General and Education Funds totaled \$2.9 billion through the first five months of FY 2020, representing a year-over-year (YoY) growth rate of 5.5%. The 5.5% growth rate is above the November consensus revenue target of 4.3%. This revenue target does not yet reflect the projected impacts of Senate Bill 2001 from the 2019 Second Special Session. Changes adopted during the special session will not show up in revenue collections until after the first quarter of calendar year 2020. Revenue growth rates are highly volatile during the first half of a fiscal year. Because of this, one should use caution in extending this experience to the entire fiscal year.

## GENERAL FUND

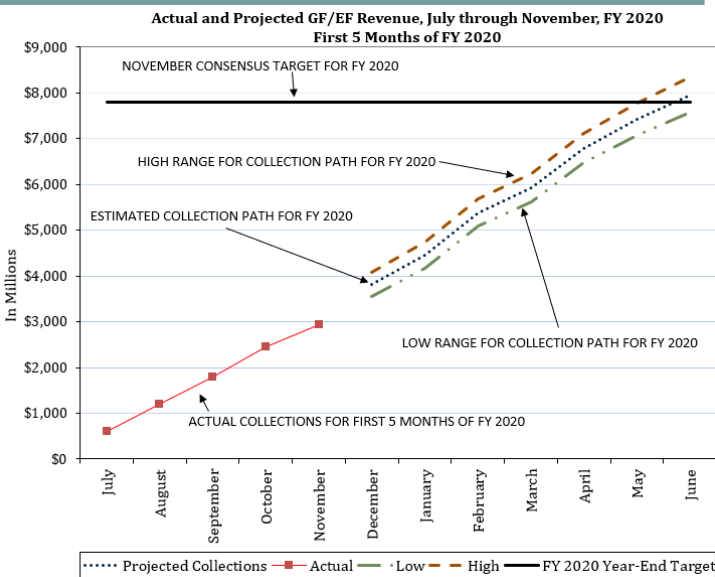
In the first five months of FY 2020 revenue to the General Fund reached \$1.2 billion, or 4.6% more than collected in the same period of FY 2019. That's in-line with forecast General Fund growth of 4.7% YoY. Sales tax revenue is growing at a 5.7% rate, up from last month's 4.2%, and slightly above November's predicted annual sales tax growth rate of 5.1%. All other General Fund revenue sources are growing somewhat slower than anticipated for the year.

## EDUCATION FUND

Education Fund collections through the first five months of 2020 reached \$1.7 billion, representing a YoY increase of 6.2%. The 6.2% growth rate is largely the result of individual income tax growth of 10.9% offset by weaker than anticipated corporate tax payments. Corporate revenue down is down -34.9% in the first five months of collections, compared with anticipated annual declines of 16.3%. Corporate volatility largely reflects the one-time effects of 2018 federal tax reform.

## TRANSPORTATION FUND

Transportation Fund collections reached \$265 million through the first five months of FY 2020, up 1.6% over the prior year. This is lower than the 4.5% annual target. Behind the performance of the Transportation Fund, motor fuel tax is currently down 0.8% compared with an expected annual YoY rate of 4.2%. Special fuel is currently up 8.6%, while all the other sources to the Transportation Fund are growing at 0.1%.



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December 17, 2019



# Revenue Summary

Final Fiscal Year 2019-2020 Through 5 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2019	FY2020	Change	% Change
Individual Income Tax	\$1,457.1	\$1,615.8	\$158.7	10.9%
State Sales and Use Tax	\$1,191.5	\$1,302.4	\$110.9	9.3%
Corporate Tax*	\$164.4	\$107.1	(\$57.3)	-34.9%
Beer Tax	\$7.0	\$7.2	\$0.2	3.3%
Cigarette Tax	\$39.7	\$37.8	(\$2.0)	-5.0%
Tobacco Tax	\$11.4	\$11.3	(\$0.1)	-1.3%
Insurance Premium Tax	\$80.4	\$85.0	\$4.6	5.7%
Oil and Gas Severance Tax	\$24.2	\$15.4	(\$8.8)	-36.2%
Mining Severance Tax	\$6.5	\$7.3	\$0.8	12.1%
Local Option Sales and Use Taxes	\$683.3	\$783.0	\$99.7	14.6%
Oil and Gas Conservation Fee	\$2.3	\$2.0	(\$0.3)	-14.1%
911 Emergency Services Telephone Charge	\$19.2	\$21.7	\$2.5	12.8%
Cable/Satellite Excise Tax	\$12.9	\$12.7	(\$0.2)	-1.3%
Mineral Production Withholding	\$12.5	\$12.0	(\$0.5)	-4.0%
Motor Fuel Tax	\$158.5	\$157.3	(\$1.3)	-0.8%
Special Fuel Tax	\$62.0	\$67.3	\$5.4	8.6%
Aviation Fuel Tax	\$3.0	\$2.8	(\$0.2)	-6.1%
Motor Vehicle Registration Fees	\$65.5	\$71.0	\$5.5	8.3%
Local Transportation Corridor Preservation Fee	\$10.6	\$8.3	(\$2.3)	-21.8%
Other Motor Vehicle Taxes and Fees	\$127.2	\$128.1	\$0.9	0.7%
Other Taxes and Fees	\$26.0	\$28.2	\$2.2	8.6%
<b>Total</b>	<b>\$4,165.3</b>	<b>\$4,483.6</b>	<b>\$318.4</b>	<b>7.6%</b>

**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 2019 revenues are through December 07, 2018. FY 2020 revenues are through December 07, 2019.
- \* 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 07/01/2018 to 12/07/2018		Transactions from 07/01/2019 to 12/07/2019		Transactions from 07/01/2019 to 12/07/2019				
	Fiscal Year	2019	Fiscal Year	2020	Fiscal Year	2020	Net Amount	Net	
	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Change	Change%	
◆◆◆ BY FUND TYPE ◆◆◆									
----- Fiscal Year 2019 Month 01 - 05 -----			----- Fiscal Year 2020 Month 01 - 05 -----						
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount	Net	
Clearing	1,113,781	3,384	1,117,165	2,178,054	4,435	2,182,489	1,065,323	95.4%	
Education/Uniform School	1,786,684,334	(149,562,713)	1,637,121,622	1,900,724,034	(162,595,999)	1,738,128,035	101,006,413	6.2%	
Fiduciary Fund	801,457,930	(4,715,941)	796,741,989	901,291,444	(5,142,099)	896,149,344	99,407,355	12.5%	
General Fund Restricted	52,200,721	(9,542)	52,191,179	63,598,845	(5,687)	63,593,158	11,401,980	21.8%	
General Fund Unrestricted	1,090,590,149	(12,590,943)	1,077,999,206	1,144,576,904	(20,674,590)	1,123,902,314	45,903,108	4.3%	
Proprietary Fund	13,693,134	-	13,693,134	13,582,279	-	13,582,279	(110,856)	-0.8%	
Special Revenue	20,004,212	(12,260)	19,991,952	64,319,707	(122,786)	64,196,922	44,204,969	221.1%	
Transportation Fund	285,405,553	(9,079,993)	276,325,560	289,117,067	(9,039,565)	280,077,502	3,751,942	1.4%	
Transportation Investment Fund	290,074,877	-	290,074,877	301,814,332	-	301,814,332	11,739,455	4.0%	
<b>Net Revenue</b>	<b>4,341,224,692</b>	<b>(175,968,008)</b>	<b>4,165,256,684</b>	<b>4,681,202,665</b>	<b>(197,576,291)</b>	<b>4,483,626,374</b>	<b>318,369,690</b>	<b>7.6%</b>	

Revenue and Refund Comparison	Transactions from 07/01/2018 to 12/07/2018		Transactions from 07/01/2019 to 12/07/2019		Transactions from 07/01/2019 to 12/07/2019				
	Fiscal Year	2019	Fiscal Year	2020	Fiscal Year	2020	Net Amount	Net	
	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Fiscal Month	01 - 05	Change	Change%	
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆									
----- Fiscal Year 2019 Month 01 - 05 -----			----- Fiscal Year 2020 Month 01 - 05 -----						
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount	Net	
<b>911 Emergency Services Telephone Charge:</b>	<b>19,230,878</b>	<b>(554)</b>	<b>19,230,324</b>	<b>21,688,386</b>	<b>(0)</b>	<b>21,688,386</b>	<b>2,458,062</b>	<b>12.8%</b>	
<b>General Fund Restricted</b>									
Computer Aided Dispatch	16	-	16	(36)	-	(36)	(52)	-334.7%	
Statewide Unified E-911 Emergency Services	1,530,297	-	1,530,297	3,552,282	-	3,552,282	2,021,985	132.1%	
Utah Statewide Radio System - Emergency Services	8,974,547	-	8,974,547	9,251,667	-	9,251,667	277,120	3.1%	
<b>General Fund Unrestricted</b>									
Public Safety Answering Point - Public Safety	694,019	-	694,019	719,325	-	719,325	25,306	3.6%	
<b>Special Revenue</b>									
Public Safety Answering Point - Local Dispatch	8,031,999	(554)	8,031,445	8,165,149	(0)	8,165,149	133,704	1.7%	
<b>Aviation Fuel Tax:</b>	<b>2,983,625</b>	<b>(18,612)</b>	<b>2,965,013</b>	<b>2,790,802</b>	<b>(6,634)</b>	<b>2,784,168</b>	<b>(180,845)</b>	<b>-6.1%</b>	
<b>Transportation Fund</b>									
Aviation Fuel Tax	2,983,625	(18,612)	2,965,013	2,790,802	(6,634)	2,784,168	(180,845)	-6.1%	
<b>Beer Tax:</b>	<b>6,953,403</b>	<b>-</b>	<b>6,953,403</b>	<b>7,192,240</b>	<b>(8,938)</b>	<b>7,183,303</b>	<b>229,900</b>	<b>3.3%</b>	
<b>General Fund Restricted</b>									
Alcohol Beverage Enforcement & Treatment Account	5,856,043	-	5,856,043	5,577,300	-	5,577,300	(278,743)	-4.8%	
<b>General Fund Unrestricted</b>									
Beer Tax	1,097,359	-	1,097,359	1,614,940	(8,938)	1,606,003	508,643	46.4%	

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

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2019 Month 01 - 05 -----			----- Fiscal Year 2020 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%
<b>Cable/Satellite Excise Tax:</b>	<b>12,858,335</b>	<b>-</b>	<b>12,858,335</b>	<b>12,689,483</b>	<b>-</b>	<b>12,689,483</b>	<b>(168,852)</b>	<b>-1.3%</b>
<b>General Fund Unrestricted</b>								
Multi-Channel Video or Audio Service	12,858,335	-	12,858,335	12,689,483	-	12,689,483	(168,852)	-1.3%
<b>Cigarette Tax:</b>	<b>39,872,363</b>	<b>(143,634)</b>	<b>39,728,729</b>	<b>37,824,374</b>	<b>(63,881)</b>	<b>37,760,493</b>	<b>(1,968,236)</b>	<b>-5.0%</b>
<b>General Fund Restricted</b>								
Cigarette Tax - Tobacco Prevention	7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%
<b>General Fund Unrestricted</b>								
Cigarette Stamp Tax	31,922,363	(143,634)	31,778,729	29,874,374	(63,881)	29,810,493	(1,968,236)	-6.2%
<b>Corporate Tax:</b>	<b>196,040,122</b>	<b>(31,607,084)</b>	<b>164,433,037</b>	<b>153,871,499</b>	<b>(46,774,448)</b>	<b>107,097,050</b>	<b>(57,335,987)</b>	<b>-34.9%</b>
<b>Education/Uniform School</b>								
Corporate Tax	196,040,122	(31,607,084)	164,433,037	153,871,499	(46,774,448)	107,097,050	(57,335,987)	-34.9%
<b>Individual Income Tax:</b>	<b>1,575,071,250</b>	<b>(117,948,039)</b>	<b>1,457,123,211</b>	<b>1,731,637,878</b>	<b>(115,801,810)</b>	<b>1,615,836,068</b>	<b>158,712,857</b>	<b>10.9%</b>
<b>Education/Uniform School</b>								
Individual Income Tax - Final Payments	171,304,345	(116,315,460)	54,988,885	215,881,445	(113,483,503)	102,397,942	47,409,057	86.2%
Individual Income Tax - Withholding	1,403,766,905	(1,632,579)	1,402,134,326	1,515,756,433	(2,318,307)	1,513,438,126	111,303,800	7.9%
<b>Insurance Premium Tax:</b>	<b>80,385,772</b>	<b>-</b>	<b>80,385,772</b>	<b>85,068,826</b>	<b>(71,217)</b>	<b>84,997,609</b>	<b>4,611,836</b>	<b>5.7%</b>
<b>Fiduciary Fund</b>								
Employers Reinsurance & Uninsured Employers	9,117,607	-	9,117,607	6,136,831	-	6,136,831	(2,980,776)	-32.7%
Fireman's Pension Fund	674,808	-	674,808	4,165,323	-	4,165,323	3,490,514	517.3%
<b>General Fund Restricted</b>								
Fire Academy Support Fund	337,403	-	337,403	2,082,615	-	2,082,615	1,745,212	517.2%
Industrial Accident Fund	1,322,233	-	1,322,233	1,425,236	-	1,425,236	103,002	7.8%
Relative Value Study Fund	64,893	-	64,893	79,852	-	79,852	14,960	23.1%
Workplace Safety Account	661,129	-	661,129	712,571	-	712,571	51,442	7.8%
<b>General Fund Unrestricted</b>								
Insurance Premium Tax	68,207,700	-	68,207,700	70,466,399	(71,217)	70,395,182	2,187,482	3.2%
<b>Local Option Sales and Use Taxes:</b>	<b>687,832,100</b>	<b>(4,556,683)</b>	<b>683,275,417</b>	<b>787,858,012</b>	<b>(4,901,617)</b>	<b>782,956,396</b>	<b>99,680,978</b>	<b>14.6%</b>
<b>Fiduciary Fund</b>								
Botanical, Cultural, Recreational, and Zoo	22,203,007	(175,623)	22,027,384	23,810,185	(177,270)	23,632,915	1,605,532	7.3%
Correctional Facility Sales and Use Tax	2,849,352	(92)	2,849,261	17,255,116	(59,842)	17,195,274	14,346,013	503.5%
County of the 2nd Class State Hwys Projects	9,923,871	(62,597)	9,861,273	10,980,260	(57,064)	10,923,196	1,061,922	10.8%
County Option Fixed Guideway Tax	10,981,279	(74,492)	10,906,786	12,209,726	(65,740)	12,143,986	1,237,200	11.3%
County Option for Public Transit	-	-	-	1,156,478	-	1,156,478	1,156,478	
County Option for Public Transit Charitable Rfds	-	-	-	-	(685)	(685)	(685)	
County Option for Public Transit Rfds	-	-	-	-	(93)	(93)	(93)	
County Option Sales & Use Tax	72,732,120	(553,204)	72,178,916	77,117,311	(555,403)	76,561,908	4,382,992	6.1%
County Option Sales/Use for Highways/Public Transit Tax	19,329,938	(54,624)	19,275,314	60,661,987	(220,388)	60,441,599	41,166,285	213.6%
Highways Sales & Use Tax	7,709,731	(40,179)	7,669,552	8,115,116	(37,981)	8,077,135	407,583	5.3%
Local Sales And Use Tax	290,928,985	(2,212,788)	288,716,197	306,576,792	(2,215,703)	304,361,090	15,644,893	5.4%
Local Trans. Corridor Preservation - 2nd Class County	1,085,201	(323)	1,084,878	1,094,819	(21)	1,094,797	9,919	0.9%
Municipal Energy Sales & Use Tax	3,711,926	(16,116)	3,695,810	2,716,073	(699)	2,715,374	(980,436)	-26.5%
Municipal Telecommunications License Tax	10,949,152	(76)	10,949,076	9,706,672	(564)	9,706,108	(1,242,968)	-11.4%
Public Transit Tax	125,428,597	(1,198,536)	124,230,061	137,093,576	(1,101,602)	135,991,974	11,761,913	9.5%
Resort Communities Tax	9,623,119	(41,849)	9,581,271	11,022,765	(67,373)	10,955,392	1,374,122	14.3%
Rural County Hospital Tax	3,754,335	(9,772)	3,744,563	3,975,327	(18,552)	3,956,775	212,212	5.7%
State Highways Projects - Fixed Guideway	923,801	-	923,801	970,777	-	970,777	46,976	5.1%
Town Option Sales & Use Tax	4,718,056	(15,475)	4,702,581	4,954,362	(22,481)	4,931,881	229,300	4.9%
Transient Room Tax - County	32,369,855	(47,106)	32,322,750	34,723,656	(30,332)	34,693,324	2,370,574	7.3%
Transient Room Tax - First Class County Fund	1,628,340	-	1,628,340	1,636,790	-	1,636,790	8,450	0.5%
Transient Room Tax - Municipality	6,776,209	(4,378)	6,771,831	7,605,104	(6,826)	7,598,278	826,447	12.2%
TRCC Restaurant Tax	25,487,758	(36,053)	25,451,706	28,157,502	(233,953)	27,923,550	2,471,844	9.7%
TRCC Short Term Leasing Tax - Tourism	9,318,515	(1,515)	9,317,000	9,130,978	(1,031)	9,129,947	(187,053)	-2.0%
TRCC Transient Room Tax - Tourism	1,338,634	(1,401)	1,337,233	1,366,536	(53)	1,366,483	29,250	2.2%

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TC-23 Rev. 9/17 Printed: 12/17/2019

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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%
<b>General Fund Restricted</b>								
Homeless Shelter Mitigation	-	-	-	1,888,302	-	1,888,302	1,888,302	
<b>Special Revenue</b>								
Qualified Emergency Food Agencies Fund	158,855	-	158,855	158,855	-	158,855	-	0.0%
State Imposed Mass Transit Tax	2,036,622	(9,840)	2,026,782	2,167,122	(27,918)	2,139,204	112,422	5.5%
<b>Transportation Fund</b>								
State Highways Projects - 2nd Class County	(424)	(646)	(1,070)	2,045	(43)	2,001	3,071	
State Highways Projects - Public Transit Tax	11,865,268	-	11,865,268	11,603,782	-	11,603,782	(261,486)	-2.2%
<b>Local Transportation Corridor Preservation Fee:</b>	<b>10,628,333</b>	<b>-</b>	<b>10,628,333</b>	<b>8,309,460</b>	<b>-</b>	<b>8,309,460</b>	<b>(2,318,873)</b>	<b>-21.8%</b>
<b>Fiduciary Fund</b>								
County of the 1st Class State Highways Projects	2,942,355	-	2,942,355	518,222	-	518,222	(2,424,134)	-82.4%
Local Trans. Corridor Preservation - 1st Class City	99,728	-	99,728	(2)	-	(2)	(99,730)	-100.0%
Local Transportation Corridor Preservation - MV	7,586,249	-	7,586,249	7,791,240	-	7,791,240	204,991	2.7%
<b>Transportation Fund</b>								
<b>Mineral Production Withholding:</b>	<b>12,471,533</b>	<b>(7,589)</b>	<b>12,463,944</b>	<b>11,980,169</b>	<b>(19,741)</b>	<b>11,960,428</b>	<b>(503,517)</b>	<b>-4.0%</b>
<b>Education/Uniform School</b>								
Mineral Production Tax Withholding	12,471,533	(7,589)	12,463,944	11,980,169	(19,741)	11,960,428	(503,517)	-4.0%
<b>Mining Severance Tax:</b>	<b>6,536,874</b>	<b>-</b>	<b>6,536,874</b>	<b>7,326,089</b>	<b>-</b>	<b>7,326,089</b>	<b>789,215</b>	<b>12.1%</b>
<b>General Fund Unrestricted</b>								
Mining Severance Tax	5,768,290	-	5,768,290	6,278,323	-	6,278,323	510,033	8.8%
<b>Special Revenue</b>								
Mining Severance Tax Permanent State Trust Fund	768,584	-	768,584	1,047,766	-	1,047,766	279,182	36.3%
<b>Motor Fuel Tax:</b>	<b>160,203,092</b>	<b>(1,680,460)</b>	<b>158,522,632</b>	<b>158,594,743</b>	<b>(1,325,478)</b>	<b>157,269,265</b>	<b>(1,253,367)</b>	<b>-0.8%</b>
<b>Transportation Fund</b>								
Motor Fuel Tax	160,203,092	(1,680,460)	158,522,632	158,594,743	(1,325,478)	157,269,265	(1,253,367)	-0.8%
<b>Motor Vehicle Registration Fees:</b>	<b>65,505,064</b>	<b>-</b>	<b>65,505,064</b>	<b>70,969,265</b>	<b>-</b>	<b>70,969,265</b>	<b>5,464,200</b>	<b>8.3%</b>
<b>General Fund Restricted</b>								
Boat Registration Fees	874,747	-	874,747	999,350	-	999,350	124,603	14.2%
Motor Vehicle Safety Impact Restricted Account	1,207,732	-	1,207,732	1,232,579	-	1,232,579	24,847	2.1%
Off Highway Vehicle Registration Fees	1,131,216	-	1,131,216	3,163,539	-	3,163,539	2,032,323	179.7%
OHV Registration Fees	82,477	-	82,477	87,488	-	87,488	5,011	6.1%
Snowmobile Registration Fees	105,862	-	105,862	102,619	-	102,619	(3,243)	-3.1%
<b>Proprietary Fund</b>								
Land Grant Management Fund Registration Fees	119,137	-	119,137	20,991	-	20,991	(98,146)	-82.4%
<b>Transportation Fund</b>								
Aircraft Registration Fees	398,711	-	398,711	133,213	-	133,213	(265,498)	-66.6%
Motor Vehicle Registration Fees	20,471,389	-	20,471,389	23,599,537	-	23,599,537	3,128,148	15.3%
Motorcycle Safety Fees - Dedicated Credit	223,478	-	223,478	167,356	-	167,356	(56,122)	-25.1%
MV Public Safety for Highway Patrol	1,136,023	-	1,136,023	1,158,637	-	1,158,637	22,613	2.0%
<b>Transportation Investment Fund</b>								
Transportation Inv. Fund - MV Registration Fees	39,754,293	-	39,754,293	40,303,957	-	40,303,957	549,664	1.4%
<b>Oil and Gas Conservation Fee:</b>	<b>2,307,127</b>	<b>(9,542)</b>	<b>2,297,584</b>	<b>1,979,286</b>	<b>(5,687)</b>	<b>1,973,599</b>	<b>(323,985)</b>	<b>-14.1%</b>
<b>General Fund Restricted</b>								
Oil & Gas Conservation Fee	2,307,127	(9,542)	2,297,584	1,979,286	(5,687)	1,973,599	(323,985)	-14.1%

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

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2019 Month 01 - 05 -----			----- Fiscal Year 2020 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%
<b>Oil and Gas Severance Tax:</b>	<b>27,030,259</b>	<b>(2,807,958)</b>	<b>24,222,302</b>	<b>26,645,333</b>	<b>(11,195,994)</b>	<b>15,449,339</b>	<b>(8,772,963)</b>	<b>-36.2%</b>
<b>General Fund Unrestricted</b>								
Oil & Gas Severance Tax	22,197,289	(2,807,958)	19,389,331	22,046,782	(11,195,994)	10,850,788	(8,538,543)	-44.0%
<b>Special Revenue</b>								
Oil & Gas Severance Tax Permanent State Trust Fund	2,707,448	-	2,707,448	2,439,769	-	2,439,769	(267,679)	-9.9%
Revitalization Fund - Navajo	375,000	-	375,000	375,000	-	375,000	-	0.0%
Revitalization Fund - Uintah Basin	1,750,522	-	1,750,522	1,783,782	-	1,783,782	33,260	1.9%
<b>Other Motor Vehicle Taxes and Fees:</b>	<b>127,194,852</b>	<b>2,806</b>	<b>127,197,658</b>	<b>128,109,121</b>	<b>4,402</b>	<b>128,113,523</b>	<b>915,865</b>	<b>0.7%</b>
<b>Clearing</b>								
Clearing - VADRS MV	440	2,806	3,246	220	4,402	4,622	1,376	42.4%
<b>Education/Uniform School</b>								
Driver Education Fees - Dedicated Credits	2,955,833	-	2,955,833	3,065,314	-	3,065,314	109,482	3.7%
<b>Fiduciary Fund</b>								
Collegiate License Plate Fees	501,751	-	501,751	512,215	-	512,215	10,464	2.1%
Motor Vehicle Blindness Prevention Checkoff	12,725	-	12,725	13,725	-	13,725	1,001	7.9%
MV County Collections	90,821,261	-	90,821,261	92,535,351	-	92,535,351	1,714,090	1.9%
Other License Plate and Contributions	58,810	-	58,810	59,922	-	59,922	1,112	1.9%
Tax Commission Suspense	7,422,021	-	7,422,021	9,266,279	-	9,266,279	1,844,259	24.8%
<b>General Fund Restricted</b>								
Electronic Payments Fee	2,964,830	-	2,964,830	2,398,210	-	2,398,210	(566,620)	-19.1%
MV Automobile 45-Day Permits	1,903,786	-	1,903,786	2,030,442	-	2,030,442	126,656	6.7%
MV Contrib - Special Group License Plates	252,392	-	252,392	282,752	-	282,752	30,360	12.0%
MV Contrib - Voluntary Checkoffs	18,992	-	18,992	21,432	-	21,432	2,441	12.9%
Other License Plate and Contributions	118,725	-	118,725	134,925	-	134,925	16,200	13.6%
<b>General Fund Unrestricted</b>								
County Property Tax Transaction Fees	(6,687)	-	(6,687)	(5,345)	-	(5,345)	1,342	-20.1%
DUI Impound Fees	636,994	-	636,994	716,378	-	716,378	79,385	12.5%
Misc. Dedicated Credits - Other Agencies	200,313	-	200,313	203,348	-	203,348	3,035	1.5%
Misc. Dedicated Credits - Tax Comm.	1,135,169	-	1,135,169	1,188,639	-	1,188,639	53,470	4.7%
MV Regist/Plate Fees - Plate, Admin Fee	1,711,089	-	1,711,089	1,736,636	-	1,736,636	25,547	1.5%
MVED Business Regulation Fees	754,667	-	754,667	708,959	-	708,959	(45,708)	-6.1%
Other License Plate and Contributions	176	-	176	234	-	234	59	33.3%
Search and Rescue - Dedicated Credits	173,517	-	173,517	284,278	-	284,278	110,761	63.8%
<b>Special Revenue</b>								
Traumatic Head and Spinal Cord Injury Rehab	119,513	-	119,513	176,662	-	176,662	57,149	47.8%
<b>Transportation Fund</b>								
DUI Impound Fees	459,010	-	459,010	544,724	-	544,724	85,714	18.7%
Motor Carrier Fee	445,879	-	445,879	193,201	-	193,201	(252,677)	-56.7%
Motor Vehicle Control Fees	2,823,017	-	2,823,017	2,900,416	-	2,900,416	77,399	2.7%
Proportional Registration - Highway Use Tax	3,424,997	-	3,424,997	2,076,727	-	2,076,727	(1,348,269)	-39.4%
Proportional Registration Fees	6,691,592	-	6,691,592	5,506,861	-	5,506,861	(1,184,731)	-17.7%
Temporary Permits	113,730	-	113,730	82,445	-	82,445	(31,285)	-27.5%
Uninsured Motorist Fees	1,480,313	-	1,480,313	1,474,169	-	1,474,169	(6,144)	-0.4%
<b>Transportation Investment Fund</b>								

**Utah State Tax Commission - Tax Collections**  
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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2019 Month 01 - 05 -----			----- Fiscal Year 2020 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%
<b>Other Taxes and Fees:</b>	<b>26,683,736</b>	<b>(718,562)</b>	<b>25,965,174</b>	<b>28,748,046</b>	<b>(549,829)</b>	<b>28,198,217</b>	<b>2,233,043</b>	<b>8.6%</b>
<b>Clearing</b>								
Clearing - GenTax ACH	969,130	-	969,130	1,423,947	-	1,423,947	454,817	46.9%
Clearing - GenTax Fuels	49,724	578	50,302	423,926	33	423,959	373,657	742.8%
Clearing - GenTax Media	56,310	-	56,310	142,404	-	142,404	86,094	152.9%
Clearing - GenTax Misc.	38,146	-	38,146	187,524	0	187,524	149,378	391.6%
Clearing - MV Regist. Prepayments	32	-	32	32	-	32	-	0.0%
<b>Education/Uniform School</b>								
IIT Contributions - Invest More for Education	48	-	48	310	-	310	262	548.8%
State Transient Room Tax - Hospitality Tourism	145,549	-	145,549	168,864	-	168,864	23,315	16.0%
<b>Fiduciary Fund</b>								
Car & Bus Tax	5,047,706	(445)	5,047,261	4,612,054	(226)	4,611,828	(435,433)	-8.6%
Environmental Assurance Fee	3,391,363	(169,300)	3,222,063	3,631,597	(268,219)	3,363,379	141,316	4.4%
Inc. Tax Contributions - Education	3,472	-	3,472	2,529	-	2,529	(943)	-27.2%
Inc. Tax Contributions - Election Campaign	6,296	-	6,296	6,752	-	6,752	456	7.2%
Tax Cash Bonds	-	-	-	1,500	-	1,500	1,500	
<b>General Fund Restricted</b>								
Admin. Allowance Service Charge - Sales Tax & Misc	4,458,929	-	4,458,929	5,519,468	-	5,519,468	1,060,539	23.8%
Commerce Charges	176,592	-	176,592	175,774	-	175,774	(818)	-0.5%
Court Complex Fees	1,730,333	-	1,730,333	1,782,645	-	1,782,645	52,311	3.0%
Income Tax Contrib. - Homeless, Children's Organ, Etc.	9,642	-	9,642	7,462	-	7,462	(2,181)	-22.6%
Lubricating Oil Fee - Used Oil	279,922	-	279,922	259,675	-	259,675	(20,247)	-7.2%
Other Misc.	115,349	-	115,349	94,701	-	94,701	(20,648)	-17.9%
<b>General Fund Unrestricted</b>								
Cigarette/eCig Licenses & Fees	440	-	440	250	-	250	(190)	-43.2%
County Property Tax Transaction Fees	1,222,736	-	1,222,736	1,214,790	-	1,214,790	(7,946)	-0.6%
Court Fees	1,029,385	-	1,029,385	1,105,784	-	1,105,784	76,399	7.4%
Farm Tool Tax Credit	-	3,450	3,450	-	6,175	6,175	2,725	79.0%
Federal Revenues & Grants	13,619	-	13,619	135,043	-	135,043	121,424	891.6%
Misc. Dedicated Credits - Electronic Convenience Fees	376,201	-	376,201	457,371	-	457,371	81,170	21.6%
Misc. Dedicated Credits - MV Sale of Info	279	-	279	(11,321)	-	(11,321)	(11,600)	
Misc. Dedicated Credits - Tax Comm.	16,425	-	16,425	13,814	-	13,814	(2,610)	-15.9%
Other Misc.	402,546	-	402,546	20,949	-	20,949	(381,597)	-94.8%
Property Tax Relief Credits - Circuit Breaker	-	(550,980)	(550,980)	-	(285,361)	(285,361)	265,619	-48.2%
<b>Special Revenue</b>								
Clean Air Fund Contributions	2,087	-	2,087	1,318	-	1,318	(769)	-36.8%
Misc. Special Revenues	256	-	256	8,122	-	8,122	7,865	
Private Organ Donation Contributions	18,244	-	18,244	18,666	-	18,666	423	2.3%
State Transient Room Tax - Outdoor Recreation Infrastructure	2,310,691	(1,866)	2,308,825	2,365,712	(2,232)	2,363,480	54,656	2.4%
Suicide Prevention	-	-	-	907	-	907	907	
Waste Tire Recycling Fees	1,501,995	-	1,501,995	1,741,249	-	1,741,249	239,254	15.9%
<b>Transportation Fund</b>								
Motor Vehicle Rental Tax	3,310,290	-	3,310,290	3,234,227	-	3,234,227	(76,063)	-2.3%
<b>Special Fuel Tax:</b>	<b>69,375,564</b>	<b>(7,380,275)</b>	<b>61,995,288</b>	<b>75,054,183</b>	<b>(7,707,410)</b>	<b>67,346,774</b>	<b>5,351,485</b>	<b>8.6%</b>
<b>Transportation Fund</b>								
Special Fuel Tax	68,952,014	(7,321,736)	61,630,278	74,516,303	(7,689,055)	66,827,248	5,196,969	8.4%
Special Fuel Tax - CNG / LNG	423,549	(58,539)	365,010	537,881	(18,355)	519,526	154,516	42.3%

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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%
<b>State Sales and Use Tax:</b>	<b>1,200,860,522</b>	<b>(9,316,586)</b>	<b>1,191,543,936</b>	<b>1,311,600,370</b>	<b>(9,158,884)</b>	<b>1,302,441,486</b>	<b>110,897,551</b>	<b>9.3%</b>
<b>General Fund Restricted</b>								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	7,765,508	-	7,765,508	10,806,710	-	10,806,710	3,041,202	39.2%
<b>General Fund Unrestricted</b>								
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,401,566	-	2,401,566	2,450,000	-	2,450,000	48,434	2.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	-	-	-	399,270	-	399,270	399,270	
State Sales Tax	926,684,371	(9,316,586)	917,367,785	979,117,651	(9,066,248)	970,051,402	52,683,618	5.7%
Water & Wastewater Proj - Div of Water Rights	(107,899)	-	(107,899)	(114,550)	-	(114,550)	(6,651)	6.2%
<b>Proprietary Fund</b>								
Water & Wastewater Proj - Sales	13,573,998	-	13,573,998	13,561,288	-	13,561,288	(12,710)	-0.1%
<b>Special Revenue</b>								
Medicaid Expansion	-	-	-	43,647,232	(92,636)	43,554,596	43,554,596	
Qualified Emergency Food Agencies Fund	222,395	-	222,395	222,395	-	222,395	-	0.0%
<b>Transportation Investment Fund</b>								
Transit Transportation Investment Fund	-	-	-	1,458,629	-	1,458,629	1,458,629	
Transportation Inv. Fund - 30% Sales Growth Diversion	88,862,587	-	88,862,587	113,274,953	-	113,274,953	24,412,366	27.5%
Transportation Inv. Fund 0.05% Diversion	7,469,376	-	7,469,376	5,457,401	-	5,457,401	(2,011,976)	-26.9%
Transportation Inv. Fund 1/16% Sales Diversion	9,257,133	-	9,257,133	5,913,561	-	5,913,561	(3,343,572)	-36.1%
Transportation Inv. Fund 3.68% Vehicle Related Products	49,428,439	-	49,428,439	40,583,209	-	40,583,209	(8,845,230)	-17.9%
Transportation Inv. Fund 8.3% Vehicle Related Products	95,303,049	-	95,303,049	94,822,623	-	94,822,623	(480,426)	-0.5%
<b>Tobacco Tax:</b>	<b>11,199,888</b>	<b>224,765</b>	<b>11,424,653</b>	<b>11,265,099</b>	<b>10,875</b>	<b>11,275,974</b>	<b>(148,679)</b>	<b>-1.3%</b>
<b>General Fund Unrestricted</b>								
Tobacco Products Tax	11,199,888	224,765	11,424,653	11,265,099	10,875	11,275,974	(148,679)	-1.3%
<b>Net Revenue</b>	<b>4,341,224,693</b>	<b>(175,968,008)</b>	<b>4,165,256,684</b>	<b>4,681,202,665</b>	<b>(197,576,291)</b>	<b>4,483,626,374</b>	<b>318,369,690</b>	<b>7.6%</b>

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.