Transportation Funding in Utah

WHERE IT COMES FROM
AND WHERE IT GOES
Overview

- Where Transportation Funding Comes From
  - State user fees
  - State Sales and Use Tax Earmarks
  - General Fund Appropriations
  - Local Option Sales and Use Taxes and Fees
  - Aviation Fuel Tax
  - Federal Funding

- Where Transportation Funding Goes
  - Transportation Fund
  - Centennial Highway Fund
  - Transportation Investment Fund of 2005
  - Critical Highway Needs Fund
  - Other Funds
WHERE IT COMES FROM
Since 1961, the Utah Constitution has provided that the proceeds of any tax or fee related to the operation of a motor vehicle on a highway must be used for highway purposes, excluding costs of collection and administration, driver education, and enforcement of motor vehicle and traffic laws.

*Source: Utah Constitution, Article 13, Section 5.*
User Fees

- Motor fuel tax
- Special fuel tax
- Vehicle registration fees
- Proportional registration
- Highway use tax
- Special transportation permits
- Motor vehicle control fees
- Safety inspection fee
- Temporary permit fees
FY 2008 User Fee Revenue (millions)

- Vehicle Registration Fees, $58.3 (26%)
- Proportional Registration / Highway Use Tax, $21.8 (13%)
- Special Fuel Tax, $116.9 (13%)
- Other, $16.1 (4%)
- Motor Fuel Tax, $244.7 (52%)

Total Revenue: $457,821,292

*Source: Utah State Tax Commission, TC-23; UDOT, 2008 Annual Statistical Summary*
Motor Fuel Tax

- Motor Fuel = gasoline and gasohol
- Rate: 24.5 cents per gallon (cpg)
- Last rate change was a 5.5 cpg increase in 1997

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenue</th>
<th>Growth</th>
<th>Revenue per 1¢ of rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008 (actual)</td>
<td>$244.7 m</td>
<td>-3.9%</td>
<td>$10.0 m</td>
</tr>
<tr>
<td>2009 (projected)</td>
<td>$242.0 m</td>
<td>-1.1%</td>
<td>$9.9 m</td>
</tr>
</tbody>
</table>

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.*
Special Fuel Tax

- Special Fuel = any fuel used to operate a vehicle on public highways other than aviation and motor fuels **including diesel fuel**
- Rate: 24.5 cpg
- Last rate change was a 5.5 cpg increase in 1997

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenue</th>
<th>Growth</th>
<th>Revenue per 1¢ of rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008 (actual)</td>
<td>$116.9 m</td>
<td>5.2%</td>
<td>$4.8 m</td>
</tr>
<tr>
<td>2009 (projected)</td>
<td>$119.5 m</td>
<td>2.2%</td>
<td>$4.9 m</td>
</tr>
</tbody>
</table>

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.*
About 79% of FY 2008 state highway user revenue came from motor and special fuel taxes.

*Source: Utah State Tax Commission, TC-23; UDOT, 2008 Annual Statistical Summary*
Fuel Consumption in Utah

- 108% increase in total gallons
- 61% increase in motor fuel gallons
- 436% increase in special fuel gallons

Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; Tax Commission
Motor and Special Fuel Tax as a Percentage of Personal Income

Motor and special fuel tax as a percentage of personal income tends to decline over time.

Indicates that a fuel tax increase was implemented

*Source: Bureau of Economic Analysis; Utah Department of Transportation Annual Statistical Surveys; State Tax Commission*
Construction Material Costs and Purchasing Power

*Source: Utah Department of Transportation, Construction Cost Index Report for 4th Quarter, 2008; Bureau of Labor Statistics*
Motor and Special Fuel Taxes

- Total additional revenue = $540 M
- Total rate increase ('98 to '08) would have been 32% or 7.9¢
- Today’s tax rate 24.5¢ is equivalent to a 16.6¢ rate in 1998

<table>
<thead>
<tr>
<th>FY</th>
<th>Additional Revenue</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999</td>
<td>$6M</td>
<td>.250</td>
</tr>
<tr>
<td>2000</td>
<td>$18M</td>
<td>.259</td>
</tr>
<tr>
<td>2001</td>
<td>$26M</td>
<td>.266</td>
</tr>
<tr>
<td>2002</td>
<td>$33M</td>
<td>.270</td>
</tr>
<tr>
<td>2003</td>
<td>$41M</td>
<td>.277</td>
</tr>
<tr>
<td>2004</td>
<td>$52M</td>
<td>.284</td>
</tr>
<tr>
<td>2005</td>
<td>$66M</td>
<td>.294</td>
</tr>
<tr>
<td>2006</td>
<td>$81M</td>
<td>.303</td>
</tr>
<tr>
<td>2007</td>
<td>$100M</td>
<td>.312</td>
</tr>
<tr>
<td>2008</td>
<td>$116M</td>
<td>.324</td>
</tr>
</tbody>
</table>

*Source: Bureau of Labor Statistics; Utah Department of Transportation Annual Statistical Surveys; State Tax Commission

Note: Inflation adjustments were made using the CPI.
Sales and Use Tax on Motor Fuel Purchases

Note: Gasoline price data is as of October 2008.

*Source: Energy Information Administration; Tax Commission
Vehicle Registration Fees

- Annual fee paid by vehicle owners to meet state registration requirements
- Fees include the following:

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicle (12,000 lbs or less)</td>
<td>$21.00</td>
</tr>
<tr>
<td>Motorcycle</td>
<td>$22.50</td>
</tr>
<tr>
<td>Trailer/semitrailer over 750 lbs</td>
<td>$11.00</td>
</tr>
<tr>
<td>Commercial trailer/semitrailer less than 750 lbs</td>
<td>$8.50</td>
</tr>
<tr>
<td>Vintage vehicle (initial registration only)</td>
<td>$20.00</td>
</tr>
</tbody>
</table>

There are various rates and fees for vehicles over 12,000 lbs.

*Source: Utah Code, Section 41-1a-1206.*
Vehicle Registration Fees

Vehicle registration fees were last changed in 1997:

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Current Fee</th>
<th>Prior Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicle (12,000 lbs or less)</td>
<td>$21.00</td>
<td>$11.00</td>
</tr>
<tr>
<td>Motorcycle</td>
<td>$22.50</td>
<td>$12.50</td>
</tr>
<tr>
<td>Trailer/semitrailer over 750 lbs</td>
<td>$11.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>Commercial trailer/semitrailer less than 750 lbs</td>
<td>$8.50</td>
<td>$7.50</td>
</tr>
<tr>
<td>Vintage Vehicle (initial registration only)</td>
<td>$20.00</td>
<td>$10.00</td>
</tr>
<tr>
<td><strong>There are various rates and fees for vehicles over 12,000 lbs.</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Source: Utah Code, Section 59-13-201; 1997 Laws of Utah, Ch. 262.*
Vehicle Registration Fees

Revenue from Vehicle Registration Fees

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenue</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008 (actual)</td>
<td>$58.4 m</td>
<td>3.1%</td>
</tr>
<tr>
<td>2009 (projected)</td>
<td>$60.0 m</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; State Tax Commission, TC-23
Vehicle Registration Fees

Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; Utah Population Estimates Committee
## Vehicle Registration Fees

### Fee increase scenarios:

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Current Fee</th>
<th>New Revenue/$1 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicle (12,000 lbs or less)</td>
<td>$21.00</td>
<td>$1,900,000</td>
</tr>
<tr>
<td>Motorcycle</td>
<td>$22.50</td>
<td>$65,000</td>
</tr>
<tr>
<td>Trailer</td>
<td>$11.00 / $8.50</td>
<td>$250,000</td>
</tr>
</tbody>
</table>

### Uniform Percentage Increase (millions)

<table>
<thead>
<tr>
<th>Increase</th>
<th>1%</th>
<th>5%</th>
<th>10%</th>
<th>15%</th>
<th>20%</th>
<th>25%</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Revenue</td>
<td>$0.6</td>
<td><strong>$3.0</strong></td>
<td>$6.0</td>
<td>$9.0</td>
<td>$12.0</td>
<td>$15.0</td>
</tr>
</tbody>
</table>

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.*
Proportional Registration

- Paid by an owner or operator of a commercial vehicle operating in at least two jurisdictions
- Allows an owner to pay a proportional registration fee based on the percent of miles traveled in the jurisdiction
- The formula is as follows:

\[
\frac{\text{In-jurisdiction miles}}{\text{Total miles generated during the preceding year}} \times (\text{Sum of all registration fees for each vehicle})
\]

- Revenues are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2007</td>
<td>$14,772,484</td>
</tr>
<tr>
<td>FY 2008</td>
<td>$14,202,031</td>
</tr>
</tbody>
</table>

*Source: Utah Code, Section 41-1a-301; State Tax Commission.
Highway Use Tax

- Paid by an owner or operator of a proportionally registered commercial vehicle who:
  - is based out-of-state and
  - has not paid property tax or an in lieu fee
- Like a proportional property tax or an in lieu fee
- The formula is as follows:

\[
\text{In-jurisdiction miles} \times \left( \frac{\text{Total miles generated during the preceding year}}{\text{Sum of fees based on weight and vehicle age ($10 to $600)}} \right)
\]

- Rates were last changed in 1999
- Revenues are as follows:

<table>
<thead>
<tr>
<th></th>
<th>FY 2007</th>
<th>FY 2008</th>
</tr>
</thead>
</table>
| *Source:* Utah Code, Section 41-1a-301; State Tax Commission.
Special Transportation Permits

- Paid by an owner or operator of a vehicle:
  - with a load weighing more than the maximum weight
  - that exceeds vehicle width, height, or length provisions
- There are various rates from $25 to $450
- Rates were last changed in 1994
- Revenues are as follows:

<table>
<thead>
<tr>
<th></th>
<th>FY 2007</th>
<th>FY 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$7,780,428</td>
<td>$8,093,326</td>
</tr>
</tbody>
</table>

*Source: Utah Code, Section 72-7-406; State Tax Commission.*
Motor Vehicle Control Fees

- Paid by vehicle owners upon ownership
- Fees include the following:
  - $6 title fee or duplicate title fee
  - $5 per set of license plates
  - $50 application fee for personalized license plates
  - $10 renewal fee for personalized license plates
  - $5 special group license plate fee
  - $5 replacement fee for license plates
- Rates were last changed in 1992
- Revenues are as follows:

<table>
<thead>
<tr>
<th></th>
<th>FY 2007</th>
<th>FY 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,302,417</td>
<td>$5,294,423</td>
</tr>
</tbody>
</table>

*Source: Utah Code, Sections 41-1a-1210 and 41-1a-1211; State Tax Commission.*
Safety Inspection Fee

- Inspection stations are charged a $2 fee for each state safety inspection certificate
- $0.75 of the fee is a dedicated credit used by UHP to enforce safety inspection laws
- The rate was last changed in 2003
- Revenues are as follows:

<table>
<thead>
<tr>
<th></th>
<th>FY 2007</th>
<th>FY 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,624,518</td>
<td>$2,207,477</td>
</tr>
</tbody>
</table>

*Source: Utah Code, Sections 53-8-204, 53-8-205, and 53-8-206; Utah Department of Transportation Annual Statistical Surveys.*
Temporary Permit Fee

- Alternative to full or proportional registration
- Paid by commercial vehicles meeting the registration requirements of another jurisdiction
- Temporary registration permit for 96 hours or less
- Fees are:
  - $25 for a single unit, and
  - $50 for multiple units
- Rates were last changed in 2003
- Revenues are as follows:

<table>
<thead>
<tr>
<th></th>
<th>FY 2007</th>
<th>FY 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$401,335</td>
<td>$522,984</td>
</tr>
</tbody>
</table>

*Source: Utah Code, Section 41-1a-301; Utah Department of Transportation Annual Statistical Surveys.*
State Sales and Use Tax Earmarks

- Earmark in this case means a **statutory requirement** that a specified portion of the sales and use tax be transferred to one of the transportation funds.
- Earmarks can be found in Section 59-12-103 of the Utah Code.
State Sales and Use Tax Earmarks

- Sales and use tax raised by 1/16% state rate (1998)
- Sales and use tax raised by 1/64% state rate (2000)
- 8.3% of revenue collected from state sales and use tax (2007)
- $90 million (2008)
  - $55 million in FY 2009 only
- Sales and use tax raised by .025% state rate (2009)
- Sales and use tax raised by .025% state rate (2009)

*Source: Utah Code, Section 59-12-103.
General Fund Appropriations

- Ongoing appropriations
  - Beginning in 2007:
    - $55 million for capacity projects
      - 2008 2nd Special Session changes:
        - Ongoing appropriation decreased to $20 million
        - One-time appropriation of $35 million
    - $35 million for the highway construction program
      - Cut to $32.3 million for FY 2009
  - One-time appropriations
An aviation fuel tax is imposed on all aviation fuel purchased in the state.

- Rate is 9 cents per gallon for a person other than a federally certificated air carrier.
- Rate is 4 cents per gallon for a federally certificated air carrier.
- If purchased at Salt Lake International Airport a federally certificated air carrier is eligible for a 1.5 cent fuel tax refund.

Source: Utah Code, Sections 59-13-401 and 59-13-404
Local Option Sales and Use Taxes and Fees

- Public Transit Basic (.25 or .30)
- Public Transit Additional (.25)
- Municipal Highways or Public Transit (.25 or .30)
- County Option Transportation (.25)
- County Option for Highways, Fixed Guideways, or Public Transit (.30)
- County of the Second Class Airport, Highway and Public Transit (.10 or .25)
- Supplemental State Sales and Use Tax (up to .30)
- Local Transportation Corridor Preservation Fee (up to $10)

*Source: Utah Code, Title 59 Chapter 12 and Section 41-1a-1222.
Local Option Sales and Use Taxes and Fees

What are they used for:
- Public transportation
- Public transportation expansion
- Local highways
- State highway projects
- Airport projects and services

Often the city or county is given choices of how it can use revenues
Federal Funding

- **SAFETEA-LU**
  - Federal transportation funding program for FFY 2005 to 2009
  - Monies come from the Federal Highway Trust Fund (HTF)
    - Major revenue stream is the federal tax on motor fuels
    - Balance is rapidly declining
    - **Congress passed a bill that allowed a $8 billion transfer from the general fund to the HTF which is enough to fully fund SAFETEA-LU until it expires in September 2009**
  - Total apportionments have ranged between $240 and $320 million

WHERE IT GOES
Transportation Funds

- Transportation Fund
- Centennial Highway Fund
- Transportation Investment Fund of 2005
- Critical Highway Needs Fund
- Transportation Corridor Preservation Revolving Loan Fund
- Local Transportation Corridor Preservation Fund
- Tollway Restricted Special Revenue Fund
- County of the First Class State Highway Projects Fund
- County of the Second Class State Highway Projects Fund
- Highway Projects within Counties Fund
Transportation Fund

- **Highway user revenue:**
  - Motor Fuel Tax
  - Special Fuel Tax
  - Vehicle Registration Fees
  - Proportional Registration Fees and other misc. fees

- **Other revenues:**
  - Sales and use tax revenue equal to an amount generated by a 1/16% tax rate
  - Sales and Use Tax revenue equal to an amount generated by a .025% tax rate (effective 01/01/09)
  - Voluntary contributions
  - Interest earned on account monies

Highway user revenue is distributed as follows:

- 70% to UDOT
- 30% to cities and counties (B&C Road Fund)
  - 75/25 distribution before July 1, 2007
  - Funds are used under the direction of UDOT “as the Legislature shall provide”
  - Funds are distributed to cities and counties by formula based on length of road and pavement type
- Revenue is divided after agency transfers that are used for collection/administration and law enforcement ($11.6 million statutory cap on transfers)

Source: Utah Code, Sections 72-2-107 and 72-2-103; Utah Department of Transportation 2007 Annual Statistical Survey.
Centennial Highway Fund

- Created in 1996
- Account monies are used to pay the costs of construction, major reconstruction, or major renovation to state and federal highways
- Projects are prioritized by the Transportation Commission
- List of projects is near completion

Source: Utah Code, Section 72-2-118.
Centennial Highway Fund

**Revenues:**
- Voluntary contributions
- Appropriations made by the Legislature
- Designated vehicle registration fees
- Sales and use tax revenue equal to an amount generated by a 1/64% tax rate
- 8.3% of revenues collected from various state sales and use tax rates (effective 07/01/07)
- 5 cents per gallon motor fuel tax
- $35 surcharge on clean special fuel tax certificate (repealed 01/01/09)
- Interest earned on account monies

Transportation Investment Fund of 2005

- Created in 2005
- Account monies used for maintenance, construction, reconstruction, or renovation to state and federal highways prioritized for new transportation capacity
- Projects are prioritized by the Transportation Commission using a written prioritization process for transportation capacity projects

Source: Utah Code, Section 72-2-12.
Transportation Investment Fund of 2005

- Written prioritization process
  - Applies to new capacity projects with a cost over $5,000,000
  - Projects are assigned a rank based on factors
    - Safety Factors
    - Transportation Efficiency Factors
    - Other factors such as economic development

Source: Utah Code, Sections 72-1-304 and Utah Administrative Rule, R907-68
Transportation Investment Fund of 2005

Revenues:
- Voluntary contributions
- Appropriations made by the Legislature
- Interest earned on account monies
- Unspent monies from the Centennial Highway Fund (CHF) and Critical Highway Needs Fund (CHNF)
- CHF and CHNF revenue sources (once general obligation bonds have been paid off and the highway projects are completed)

Source: Utah Code, Sections 72-2-124 and 59-12-103.
Critical Highway Needs Fund

- Created in 2007
- Account monies used for right-of-way acquisition, maintenance, construction, reconstruction, or renovation to state and federal highways identified by UDOT
- Projects are prioritized by the Transportation Commission
  - Eligible projects include:
    - A project that is a high priority due to high growth in the surrounding area
    - A project that addresses critical access needs that have a high impact due to commercial and energy development
    - A project that mitigates congestion
    - A project where local matching funds are available
    - A project that is a critical alternative route for priority Interstate 15 reconstruction projects

Source: Utah Code, Section 72-2-125.
Critical Highway Needs Fund

Revenues:
- Voluntary contributions
- Appropriations made by the Legislature
- Interest earned on account monies
- $90,000,000 Sales and Use Tax revenue (effective 07/01/07)
- Sales and Use Tax revenue equal to an amount generated by a .025% tax rate (effective 01/01/09)
- Bonds for highway projects may not exceed $1.2 billion (no bonds currently issued)

Source: Utah Code, Sections 72-2-125 and 59-12-103.
Transportation Corridor Preservation Revolving Loan Fund

- Created in 1996
- Transportation Commission authorizes the expenditure of monies to acquire real property for state, county, and municipal highway corridors
- Fund moneys must be used for projects that:
  - Preserve transportation corridors;
  - Promote long-term statewide transportation planning;
  - Save on acquisition costs; and
  - Promote the best interest of the state in a manner which minimizes impact on prime agricultural land

Source: Utah Code, Section 72-2-117.
Revenues:

- Voluntary contributions
- Appropriations made by the Legislature
- Interest earned on account monies
- 2.5% tax rate on all short-term leases and rentals of motor vehicles not exceeding 30 days
- Repayments to the fund
- Rents and sales of real property acquired with fund monies
- General obligation bond proceeds

Source: Utah Code, Sections 72-2-117 and 59-12-1201.
Local Transportation Corridor Preservation Fund

- Created in 2005
- UDOT authorizes the expenditure of monies to acquire real property for state, county, and municipal highway corridors within the county where the fee is imposed

- Purposes:
  - Preserve transportation corridors
  - Promote long-term statewide transportation planning
  - Save on acquisition costs
  - Promote the best interest of the state in a manner which minimizes impact on prime agricultural land

Source: Utah Code, Section 72-2-117.5.
Local Transportation Corridor Preservation Fund

**Revenues:**
- Voluntary contributions
- Appropriations made by the Legislature
- Interest earned on account monies
- Repayments to the fund
- Rents and sales of real property acquired with fund monies
- General obligation bond proceeds
- Up to $10 fee on motor vehicle registration within county
  - Salt Lake County keeps 30% of fee
- Designated portion of County Option Transportation (up to .25% tax rate)*
- Portion of County of the Second Class Airport, Highway and Public Transit (.05% tax rate, effective 01/01/09)*

Source: Utah Code, Sections 72-2-117.5, 41-1a-1222, 59-12-1703, and 59-12-1903.
*See Local Option Sales and Use Taxes handout for more information on this tax.*
Tollway Restricted Special Revenue Fund

- Created in 2006
- Used by UDOT, as authorized by the Transportation Commission, to establish and operate tollways and related facilities

Revenues:
- Voluntary contributions
- Appropriations made by the Legislature
- Interest earned on account monies
- Tolls collected from the High Occupancy Toll Lane

Source: Utah Code, Sections 72-2-120 and 72-6-118.
County of the First Class State Highway Projects Fund

- Created in 2001 (originally called Public Transportation System Tax Highway Fund)
- Used by UDOT for right-of-way acquisition, new construction, major renovations, and improvements to state highways within a county of the first class
- Revenues:
  - Voluntary contributions
  - Interest earned on account monies
  - 50% of up to $10 fee on motor vehicle registration within Salt Lake County
  - 20% of Public Transit Additional (.25% tax rate)*
  - Designated portion of County Option Transportation (.25% tax rate)*

Source: Utah Code, Sections 72-2-121, 41-1a-1222, 59-12-502, and 59-12-1703.
*See Local Option Sales and Use Taxes handout for more information on this tax.
County of the Second Class State Highway Projects Fund

- Created in 2008
- Used by UDOT for right-of-way acquisition, new construction, major renovations, and improvements to state highways within a county of the second class

Revenues:
- Voluntary contributions
- Interest earned on account monies
- Designated portion of County of the Second Class Airport, Highway and Public Transit (up to .20% tax rate, effective 01/01/09)*

Source: Utah Code, Sections 72-2-121.2 and 59-12-1903.
*See Local Option Sales and Use Taxes handout for more information on this tax.
Highway Projects Within Counties Fund

● Created in 2003

● Used by:
  ● UDOT for state highway projects within the county
  ● County for local highway of regional significance projects

● Revenues:
  ● Interest earned on account monies
  ● Designated portion of County Option for Highways, Fixed Guideways, or Public Transit (.30% tax rate)*

Source: Utah Code, Sections 72-2-121.1 and 59-12-1503.
*See Local Option Sales and Use Taxes handout for more information on this tax.
Aeronautical Operations
Restricted Account

Administered by UDOT for:

- Construction, improvement, operation and maintenance of publicly used airports
- Indebtedness incurred for purposes
- Promotion of aeronautics in the state
- Expenses and costs of UDOT in duty of regulating and supervising aeronautics in the state

Source: Utah Code, Section 59-13-402
# Aviation Fuel Tax Distribution

<table>
<thead>
<tr>
<th>Type of Air Carrier and Location of Purchase</th>
<th>Tax Allocation per Gallon to Airport</th>
<th>Tax Allocation per Gallon to Aeronautical Operation</th>
<th>Total Tax Collected per Gallon</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federally Certificated Air Carrier at Salt Lake Int'l Airport</td>
<td>$0.015</td>
<td>$0.01</td>
<td>$0.025</td>
</tr>
<tr>
<td>Federally Certificated Air Carrier other than at Salt Lake Int'l Airport</td>
<td>$0.03</td>
<td>$0.01</td>
<td>$0.04</td>
</tr>
<tr>
<td>Non-federally Certificated Air Carrier at Salt Lake Int'l Airport</td>
<td>$0.00</td>
<td>$0.09</td>
<td>$0.09</td>
</tr>
<tr>
<td>Non-federally Certificated Air Carrier other than at Salt Lake Int'l Airport</td>
<td>$0.03</td>
<td>$0.06</td>
<td>$0.09</td>
</tr>
</tbody>
</table>

Source: Utah Code, Section 59-13-402
Questions?