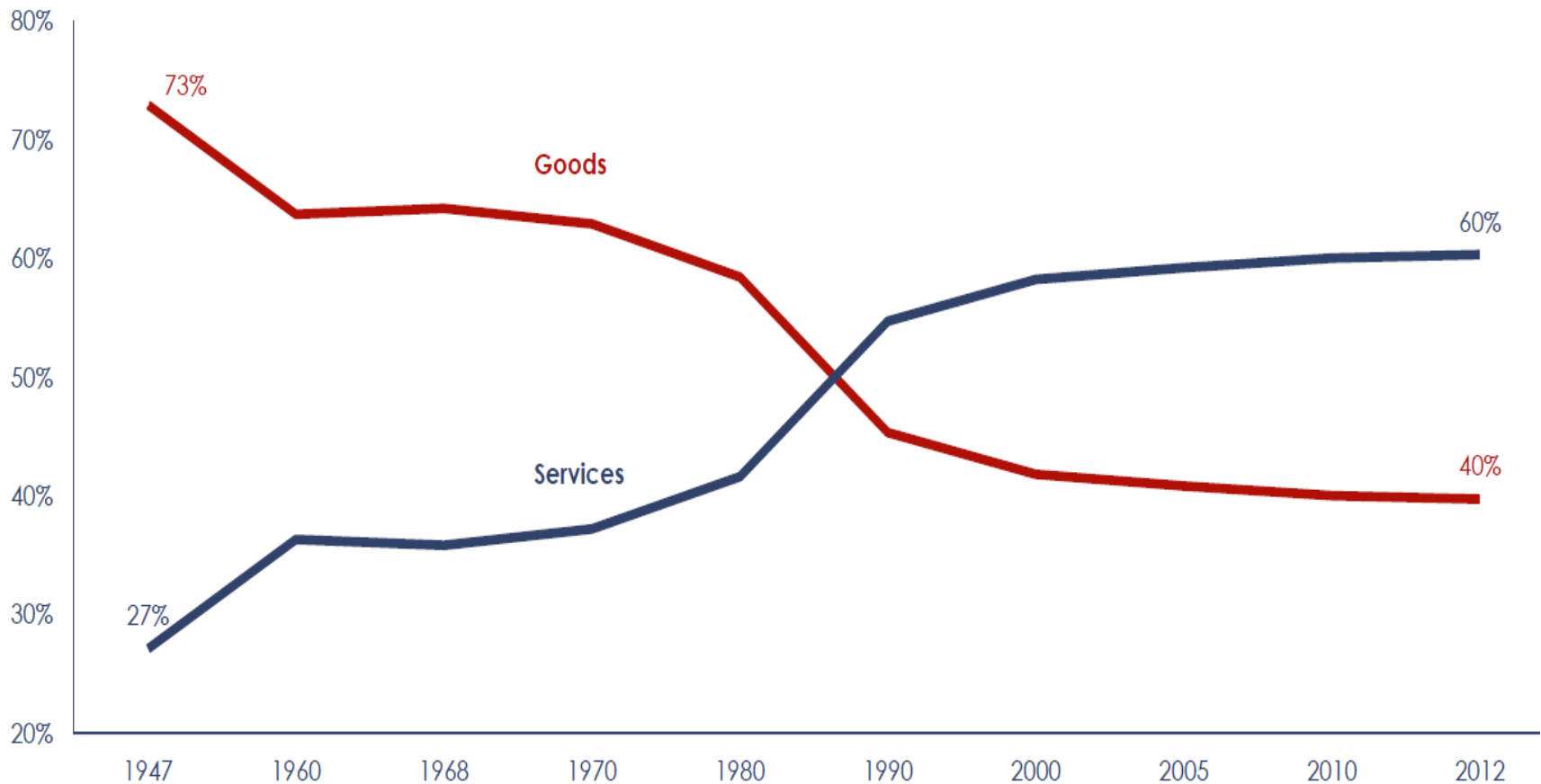


# TAX REFORM FRAMING THE ISSUE



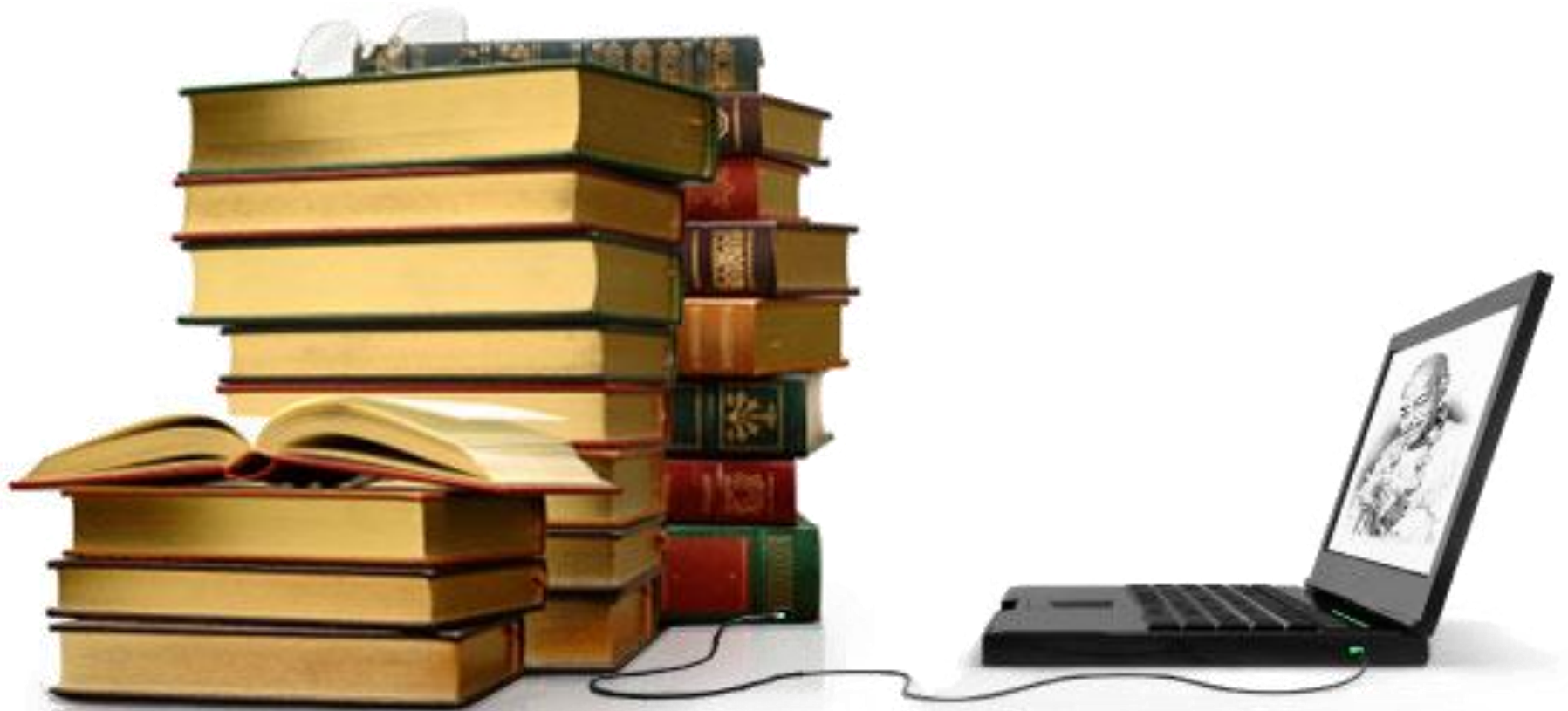
CHAIRMAN JOHN L. VALENTINE  
UTAH STATE TAX COMMISSION  
AUGUST 19, 2019

# Changing Consumption



Source: OLRGC (Revenue and Taxation Interim May 2019)

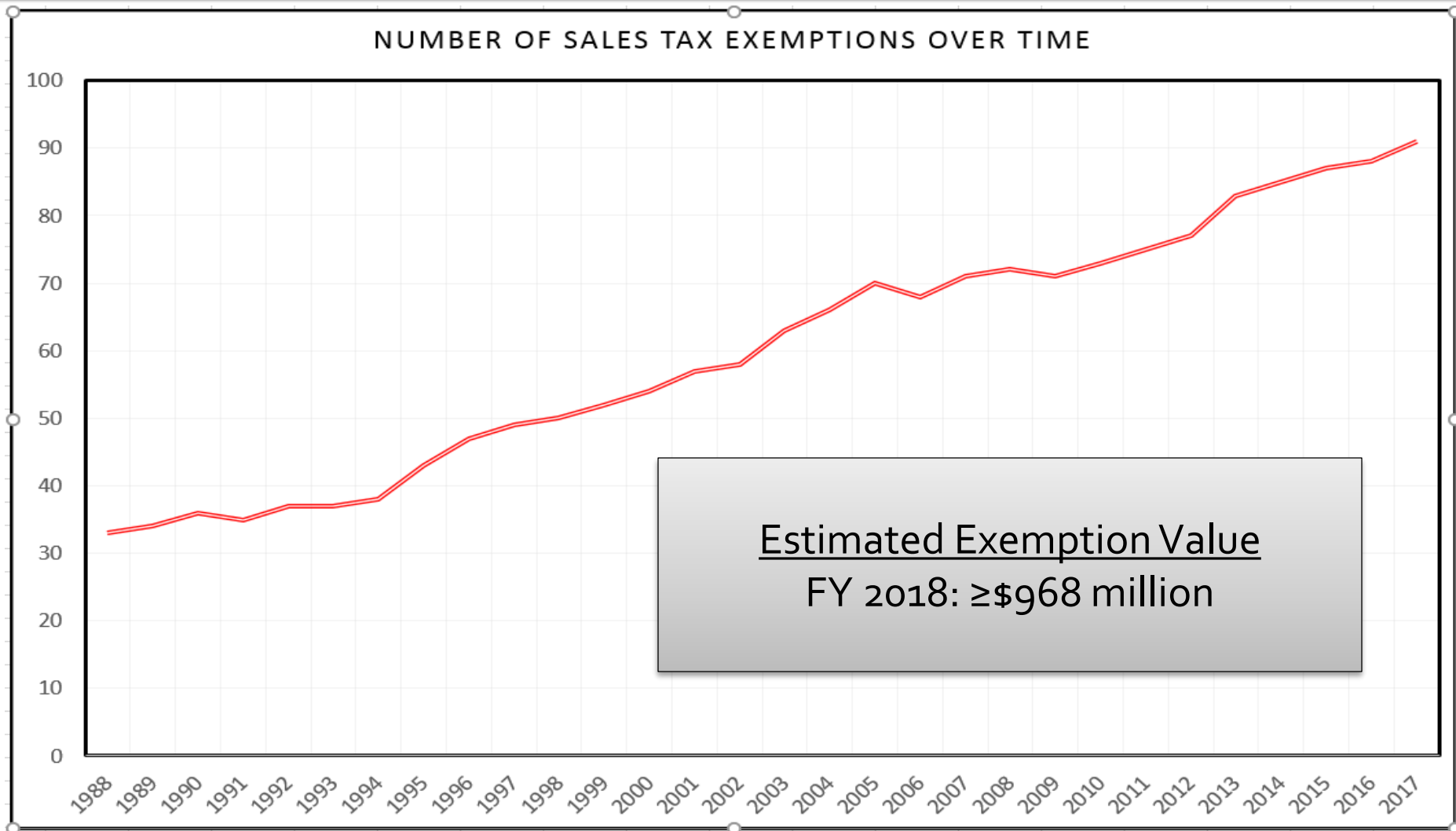
# Changing Technology



# Policy Decisions

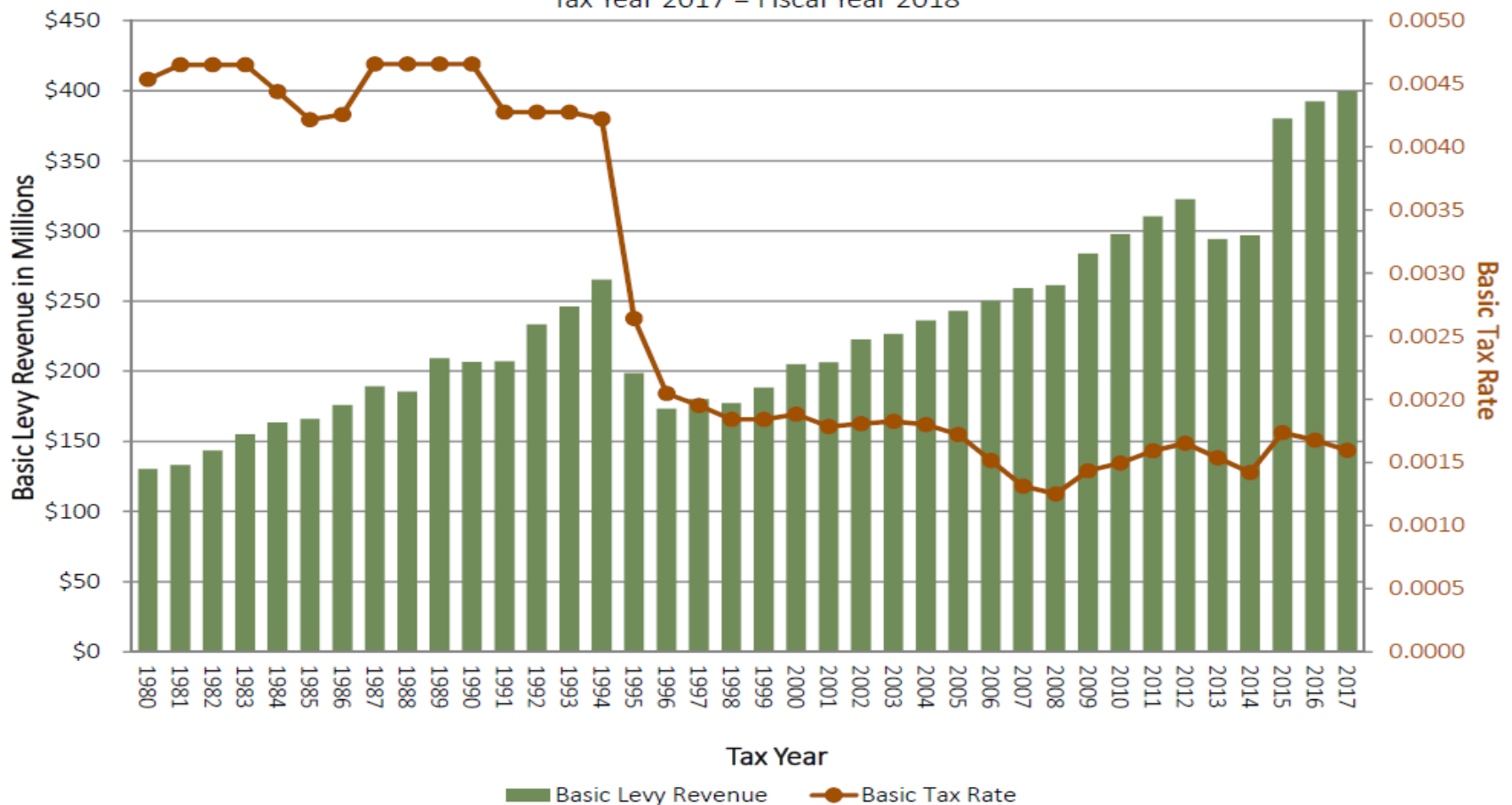


# Sales Tax Exemptions



# Property Tax

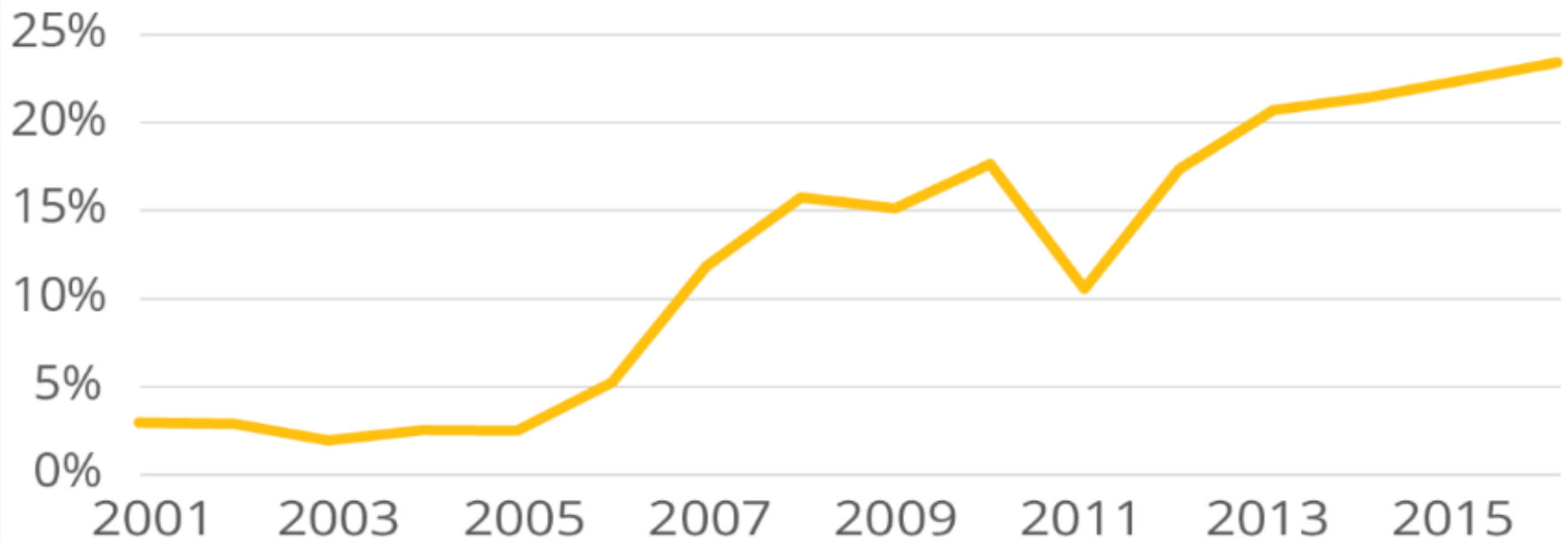
Minimum School Program - Basic Levy  
Total Basic Levy Revenue & Tax Rate - Tax Years 1980-2017 Est.  
Tax Year 2017 = Fiscal Year 2018



# Increase in Earmarks

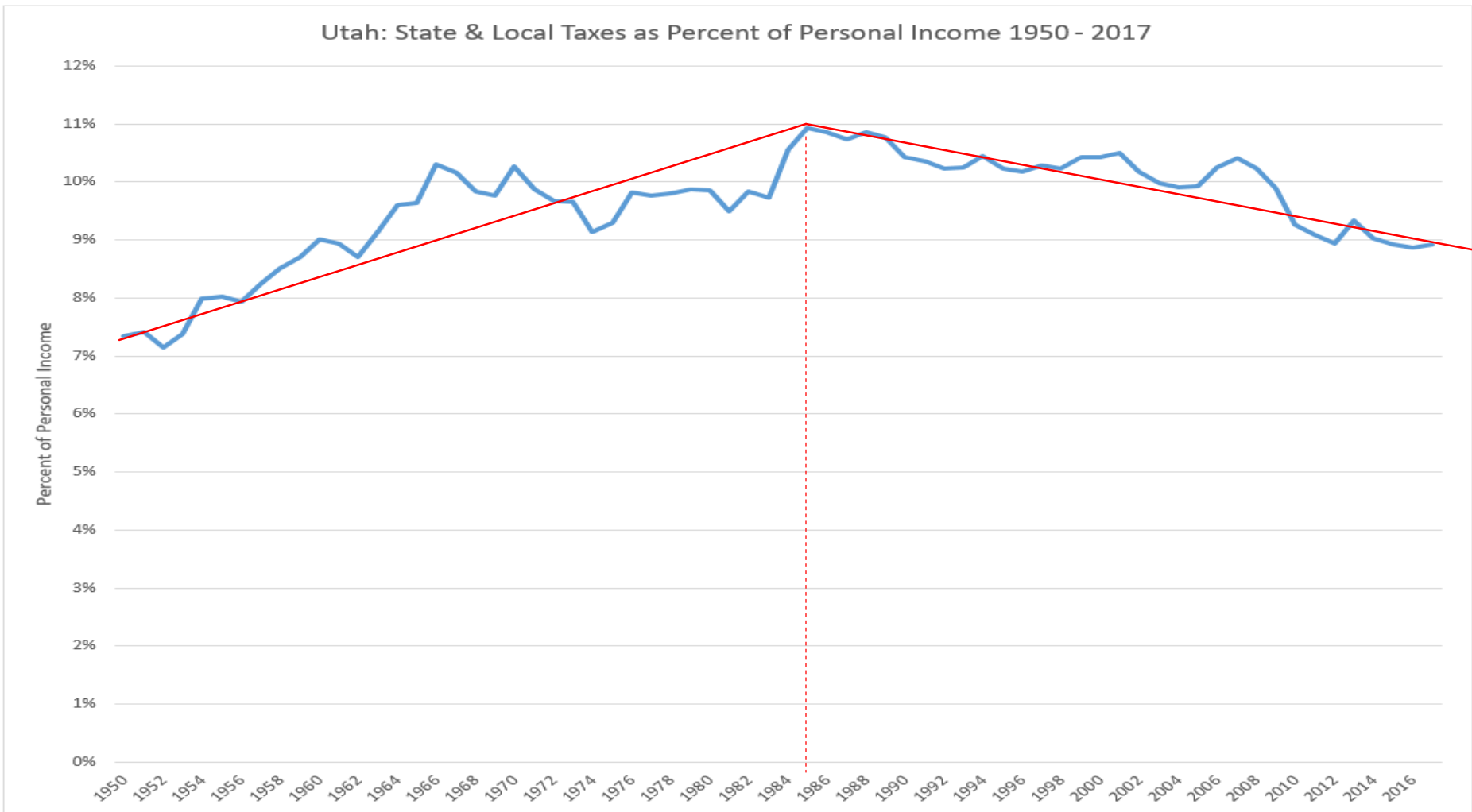
## Earmarks have risen drastically over the past 15 years

*Share of Utah's General Fund earmarked, 2001-2016*



*Source: 2016 Economic Report to the Governor.*

# Overall Utah Tax Burden

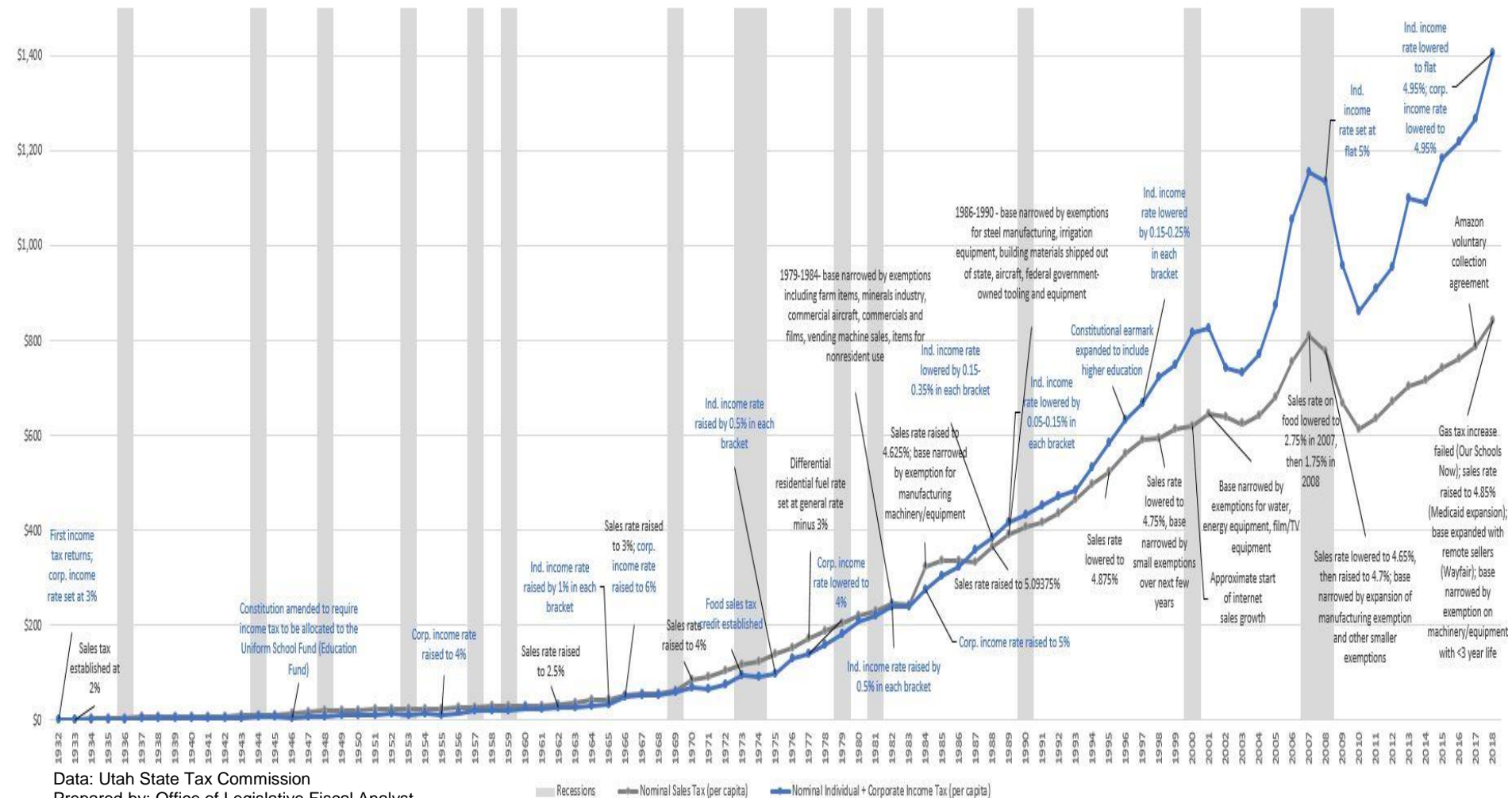


Source: Utah State Tax Commissioner Larry Walters



# Sales Tax vs. Income Tax

Nominal Income and Sales Tax Collections



Data: Utah State Tax Commission  
Prepared by: Office of Legislative Fiscal Analyst