

Balancing the Burden

Utahns' Tax Burden is Up from Historical Low

– BALANCING THE BURDEN –

UTAHNS' TAX BURDEN IS UP FROM HISTORICAL LOW

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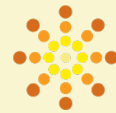
Since 1945, leaders, legislators, and community members have relied upon the **illuminating, independent, and nonpartisan public-policy research** produced by the Utah Foundation to support informed decision-making on topics that matter most. As a 501(c)3 with broad community support and a 60-member board, the Utah Foundation exists to empower **civic engagement as the foundation for enhanced quality of life for Utahns.**

Known for its signature products such as the Quality of Life Index, Utah Priorities Project, and Social Capital Index, the Utah Foundation has released more than 50 reports since 2020 on topics ranging from energy and education to taxation and transportation. Access all research, podcasts, videos, statistics, and more at UtahFoundation.org.

INTRODUCTION

Taxes are everywhere. The small amount added to each purchase. The difference between your promised salary and what shows up in your bank account. The pennies added to each gallon of gas. The additional fee added to a water bill to cover sewerage services. So much of the public policy debate is focused on how to collect taxes, and what services they fund. This report, however, merely examines the aggregate burden of state and local taxes and mandatory fees to the residents of each state.

The Utah Foundation periodically reviews the state's tax burden. The previous report, published in 2019, used the latest data available, up to 2016. The report found that the state's tax burden in 2016 was the lowest it had been in 25 years. Several tax changes and a global pandemic have shaken things up since then. This report highlights changes in Utahns' tax and fee trends from 2016 to 2021.

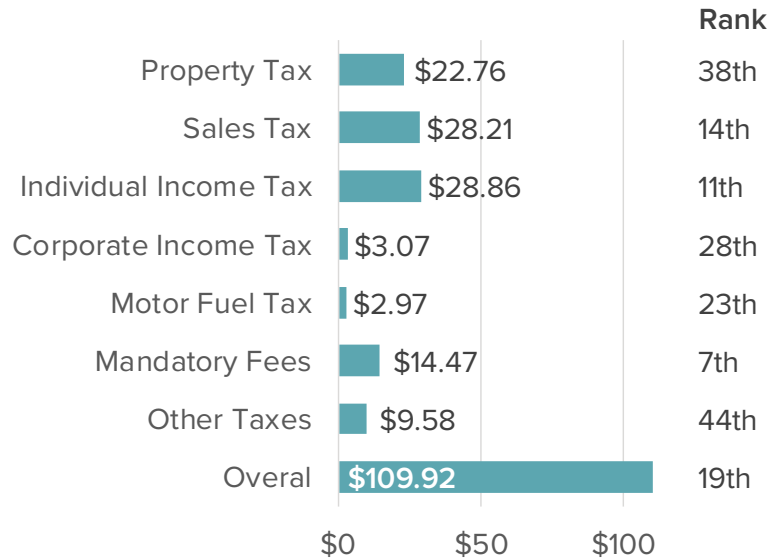


HIGHLIGHTS OF THIS REPORT

- Utahns' overall tax burden in 2021 was \$109.92 per \$1,000 of personal income – slightly below the 10-year average.
- Utahns' 2021 overall tax burden was up from 2016 when it was \$104.50 per \$1,000 of personal income – the lowest tax burden in at least 60 years.
- Utahns' property tax burden in 2021 was \$22.76 per \$1,000 of personal income – the lowest property tax burden in the past 100 years.
- Utahns' individual income tax burden has decreased from 2018, when it was at the highest point since the creation of the tax in 1931.
- Utahns' personal income rose the fastest of any state from 2016 to 2021. Utahns' tax burden also rose over the same time period meaning the tax collections increased even faster than the residents' record personal income growth.

Utahns' individual income, sales, and property tax burdens are the biggest factors of their overall tax burden.

Figure 1: Utah Tax Burden and Ranking by Component, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

BACKGROUND

Since the release of the Utah Foundation's previous tax burden update, Utah has seen a number of tax changes. Only two months after the 2019 report was published, the Utah Legislature passed SB 2001, which aimed to cut taxes by \$160 million. Utah lawmakers did so by a combination of decreasing income tax, increasing sales tax, and introducing sales tax to service-based purchases. This legislation was almost immediately subject to strong citizen push-back – especially the part that increased sales tax on food. A citizen referendum repealing the law gained such popular support that the Utah Legislature repealed SB 2001 six weeks later.¹

Then, in March 2020, the CDC officially declared COVID-19 a global pandemic. The pandemic changed consumer spending patterns – which in turn affected the sales tax receipts. The federal government extended the time to file income taxes that year from April into July. While this did not change the fiscal year of the federal government, which begins in September, it did push much of Utahns' income tax collection from fiscal year 2020 into fiscal year 2021. The U.S. Census Bureau has released data through 2021, which allows examination of how the tax burden has changed through these events.

METHODOLOGY

For this report, the Utah Foundation analyzed the U.S. Census Bureau's Annual Survey of State and Local Government Finances and the U.S. Bureau of Economic Analysis' state personal income data.

¹ Senate Bill 2001 Tax Restructuring Revisions, 2019 Second Special Session, <https://le.utah.gov/~2019s2/bills/static/sb2001.html>; House Bill 185 Tax Restructuring Revisions Repeal, 2020 General Session, <https://le.utah.gov/~2020/bills/static/HB0185.html>

In this report, the Utah Foundation calculates tax burden as the total of all state and local taxes and mandatory fees – though not non-mandatory fees. Mandatory fees are for services over which the government holds a virtual monopoly, such as sewage, courts, libraries, airport services, as well as exactions on property owners for road improvements. By contrast, a non-mandatory fee is a fee for a service that could be provided by a private organization or not purchased at all. Non-mandatory fees include college tuition, school lunches, parking in public garages, medical services at hospitals, park admissions, and other recreational activities.

Including only mandatory fees more accurately represents the tax burden placed on Utahns because it encapsulates fees that are difficult to escape. In the historical comparison section of this report, mandatory fees are not included because of their absence from the historical data.

The Utah Foundation averaged the individual and corporate income tax revenue from 2020 and 2021 for all states that had their fiscal year disrupted by the extension offered by the federal government on income tax filings. This included all states except Alabama, Michigan, New York, and Texas.

For the purposes of this study, the District of Columbia is included in the United States average, but not considered as a state in the rankings.



OVERALL TAX BURDEN

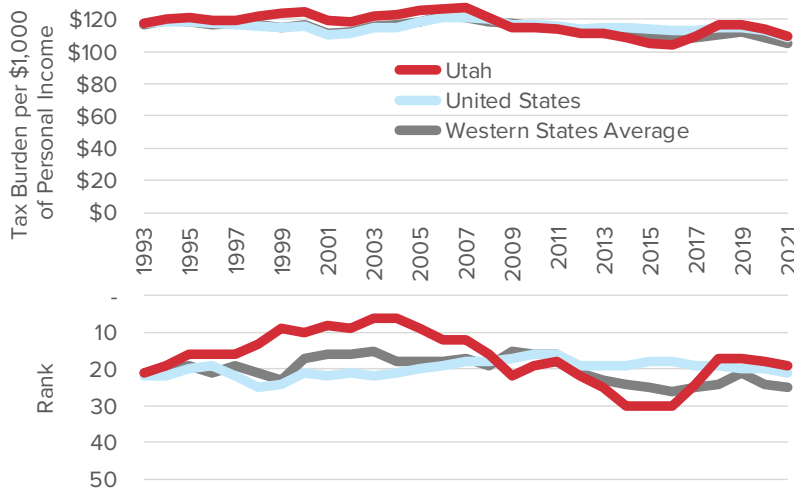
Utahns' overall tax burden in 2021 was \$109.92 per \$1,000 of personal income. That means that for every \$1,000 earned by Utahns, an average of almost \$110 was collected by a state or local government as taxes or mandatory fees.

This tax burden is modestly higher than the 2016 low point of \$104.50 per \$1,000 of personal income, but under the 10-year average of \$110.84. One of the key findings in the previous report is that the tax burden in 2016 was the lowest it had been in the past 25 years. This was the result of a downward trend in tax burden beginning in 2007 when the tax burden peaked at \$127.17 per \$1,000 of personal income.

When compared to other states, Utah has the 19th highest tax burden – just above the national average of \$108.55 per \$1,000 of personal income. For most of the aughts, Utahns' tax burden was above the national average while for most of the 2010's, Utahns' tax burden was below average.

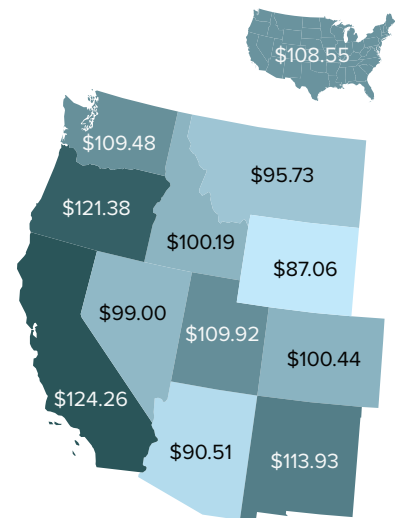
Utahns' tax-burden decline was reversed in 2016.

Figure 2: Utahns' Overall Tax Burden and Ranking, 1993-2021



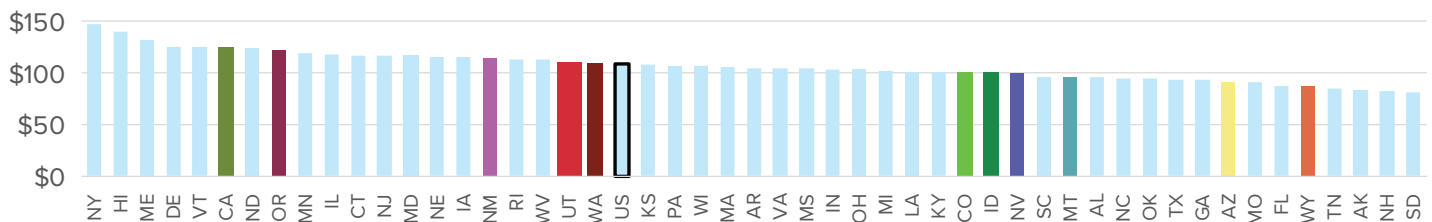
Utahns' tax burden ranks it fourth among Western States.

Figure 4: Overall Tax Burden of 11 Western States, 2021



Utahns' tax burden ranks 19th among the states and is just above average.

Figure 3: Overall Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

Utahns' tax burden relative to the rest of the nation peaked in 2004 when its tax burden was 6th highest in the nation. That ranking dropped to 30th among all US states by 2016. This downward trend in the state's tax burden abruptly ended, making 2016 a low point for the past 29 years. Indeed, when looking into the Utah Foundation's historical data, 2016 likely represents Utahns' lowest overall tax burden since 1958. Utah has the fourth highest tax burden among 11 Western States.

Tax burden is defined by two trends – the amount of tax collected, and the amount of personal income residents earn. Previous Utah Foundation tax burden reports have commented on how the high levels of personal income growth have been a factor in a decreasing overall tax burden. Ever since 2012, Utah has been among the top seven states in terms of personal income growth. That seemed to be part of the story of the decreasing tax burden from 2012 to 2016. Interestingly, that trend has continued from 2016 to 2021. In fact, Utah saw the number one highest percent growth in personal income from 2016 to 2021. Despite large growth in personal income (which would normally help lower the tax burden), Utah's tax burden increased from 2016 to 2021. This means that Utahns' tax revenue increased even faster than its residents' personal income over the time period. The trend seems to be mostly attributable to collection increases in the individual income tax, sales tax, and mandatory fees.



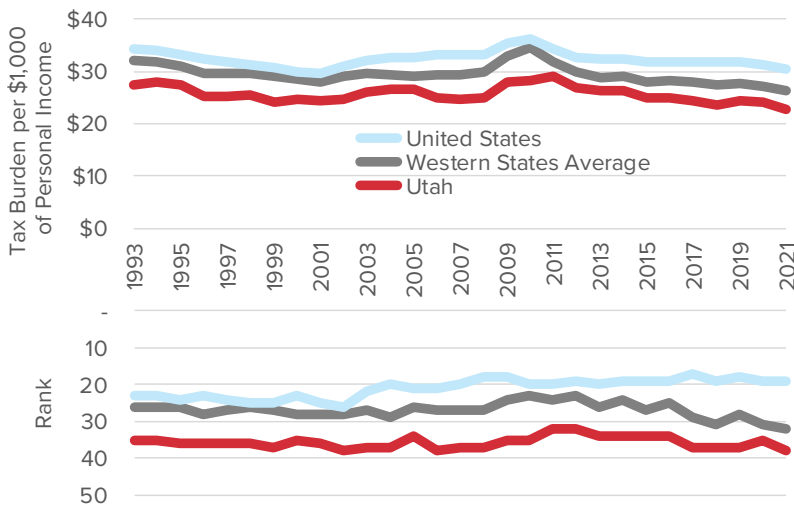
PROPERTY TAX

Property tax in Utah is largely reserved for local governments – schools, counties, cities, and service districts. County officials are responsible for property valuation, collection, and the distribution process.² Property taxes are notable in Utah for being levied based on a fixed amount rather than a fixed rate.

Utahns’ property tax burden is \$22.76 per \$1,000 of personal income – the lowest property tax burden observed in the past 29 years. In fact, looking back at the Utah Foundation’s historical data, it is likely that this is the lowest property tax burden in the past hundred years. It is not too much of a surprise that the property burden was substantially higher in the past. Until the early 1970s, property tax was the primary source of tax revenue. However, it now represents the smallest of the state’s three primary revenue streams – smaller than income and sales taxes.

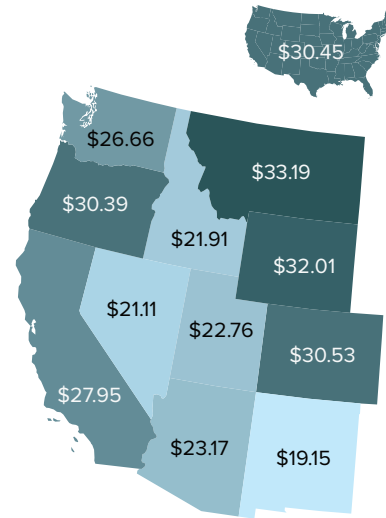
Long term tax burden data shows stability

Figure 5: Utahns’ Property Tax Burden and Ranking, 1993-2021



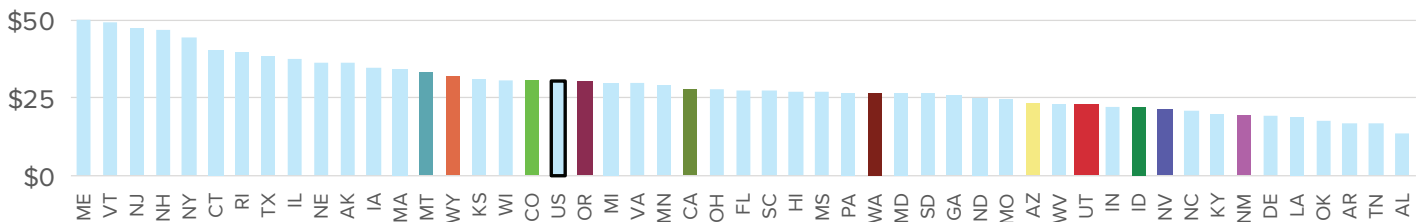
Utahns’ burden ranks eighth among 11 Western States.

Figure 7: Property Tax Burden of 11 Western States, 2021



Utahns’ property tax burden ranks 38th among the states.

Figure 6: Property Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

² Utah State Tax Commission. (2022). History of Taxation in Utah [PDF file]. Retrieved from <https://tax.utah.gov/esu/history/history.pdf>

Partially because of its nature, and partially by design, Utahns' property tax is one of the steadiest components of Utahns' overall tax burden. From 1993 to 2021, this tax burden measure never surpassed \$29 per \$1,000 of personal income, nor dropped below \$22.

Compared with the rest of the nation, Utah has the 38th lowest property tax in 2021. Indeed, Utahns' property tax burden has consistently been low – never above 32nd place. Since 2010, Western States tended to have lower-than-average property tax burdens. Even among Western States, Utah has a low property tax burden, ranking eighth of 11. The highest property tax burdens nationally seem to be concentrated in among New England states.



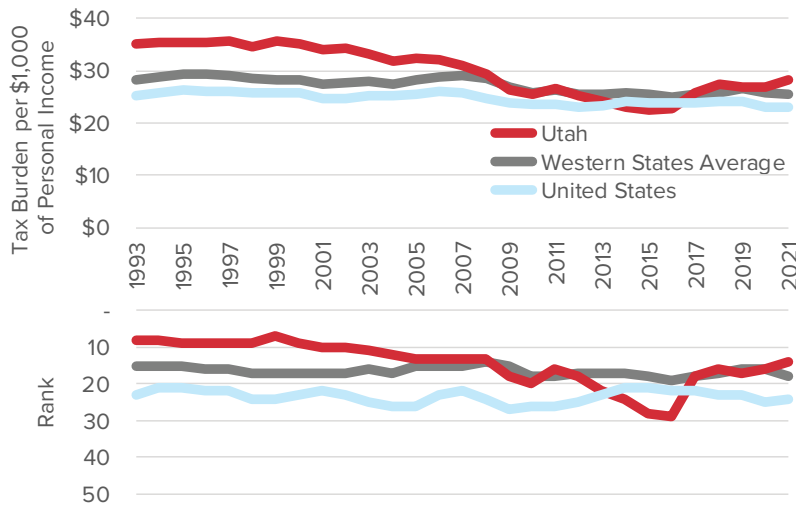
SALES TAX

In Utah, sales tax is used to fund transportation, water, natural resources, infrastructure, Medicaid expansion, among many other services.³ Utahns' sales tax burden in 2021 was \$28.21 per \$1,000 of personal income. This represents the largest sales tax burden in the previous 13 years. Since the turn of the century, the sales tax burden seemed to be in a long slide, falling from \$35.61 per \$1,000 of personal income in 1999 to \$22.69 in 2016. However, 2016 seems to be an inflection point. Since then, it has increased to levels not seen since 2008. Utahns' ranking among states followed a similar trend. In 1999, Utah had the 7th highest sales tax burden. That fell to 29th in 2016 and has since rebounded to 14th in the nation.

It appears that there are several factors behind the rebound. Effective April 1, 2019, *Proposition 3 Medicaid Expansion Initiative* increased the state portion of Utah's sales tax from 4.7% to 4.85%. Additionally, data from the Utah

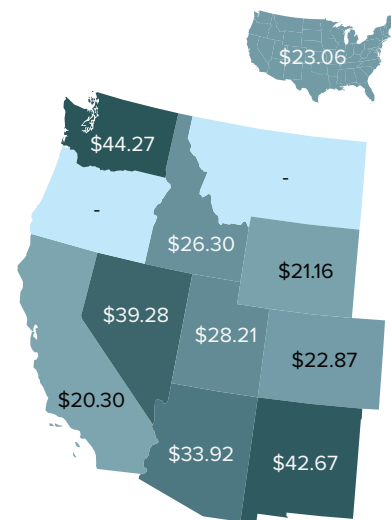
Utahns' sales tax burden has been on the rise since 2016.

Figure 8: Utah Sales Tax Burden and Ranking, 1993-2021



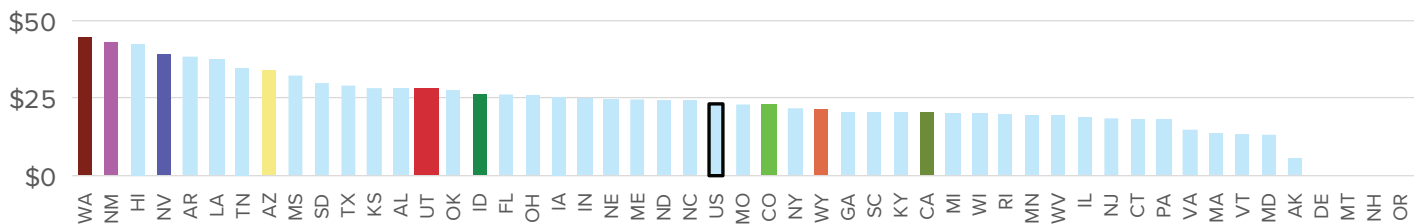
Utahns' sales tax burden placed 5th of 11 Western States.

Figure 10: Sales Tax Burden of 11 Western States, 2021



Utahns' sales tax burden ranks 14th among the states.

Figure 9: Sales Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

³ Utah State Tax Commission. (2022). History of Taxation in Utah [PDF file]. Retrieved from <https://tax.utah.gov/esu/history/history.pdf>

State Tax Commission suggest that the increase is also driven by increased taxable sales in the early 2020s.⁴ Taxable sales refer to the share of purchases that are applicable to the sales tax. These include retail sales, business investment purchases, vehicles, and taxable services such as accommodation, recreation, entertainment, and food services. To put the growth in perspective, taxable sales averaged 6.7% from 2015 to 2020 while the same metric increased 18.9% from 2020 to 2021. Since 2021, this growth has moderated.⁵ It will be interesting to see how this affects the sales tax burden in the future.

Utah ranks in the middle of 11 Western States at 5th place. Western States in general have a wide range of sales tax burdens. Washington, New Mexico, and Nevada are among the states with the highest four sales tax burdens. Oregon and Montana, by contrast, do not collect any sales tax. Utah has generally had a higher-than-average sales tax burden, although it did dip below the national average from 2013 to 2017.

Historically, Utahns' sales tax became one of the three major funding sources around 1974 when it surpassed the collections from the property tax.



4 The Utah Economic Council. (2022). Economic Research Report 2022 [PDF]. Retrieved from <https://gardner.utah.edu/wp-content/uploads/ERG2022-Full.pdf>

5 The Utah Economic Council. (2024). Economic Research Report 2024 [PDF]. Retrieved from <https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2024/01/ERG2024.pdf>

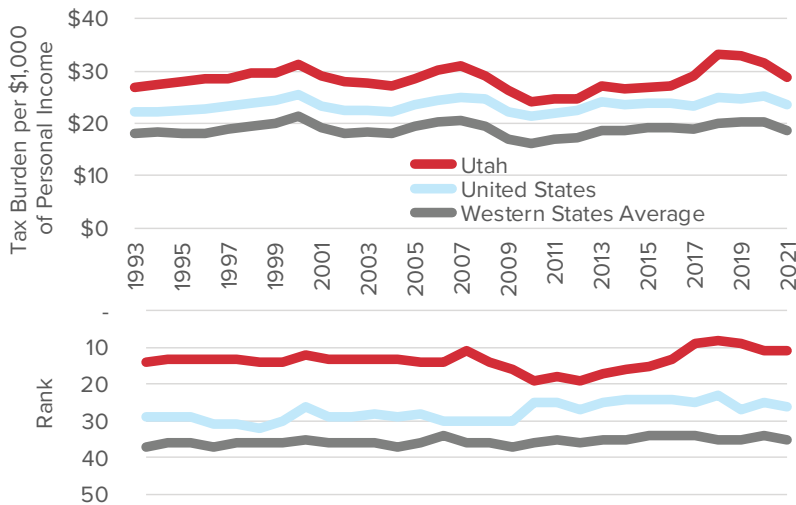
INDIVIDUAL INCOME TAX

Utah's state income tax is used to fund higher education, public education, children in need, and individuals with disabilities. Utahns' income tax burden in 2021 was \$28.86 per \$1,000 of personal income. This ranked Utahns 11th among states. Utahns' tax burden has been increasing in recent years, from \$24.12 per \$1,000 of personal income in 2010 to a high of \$33.25 in 2018. It has moderated slightly since then but remains slightly above its 15-year average. When comparing the tax burden of the Utah Foundation's historical data, it is very likely that 2018 represented the highest income tax burden since the implementation of the income tax in 1931 – 90 years before.

It is interesting to note that Utahns' highest tax burden was in 2018, the first year after an income tax rate reduction from 5% to 4.95%. Additional reductions occurred in 2022 and 2023, lowering the income tax rate to 4.85% and 4.65% respectively. However, data from these reductions have yet to be observed in the tax burden data.

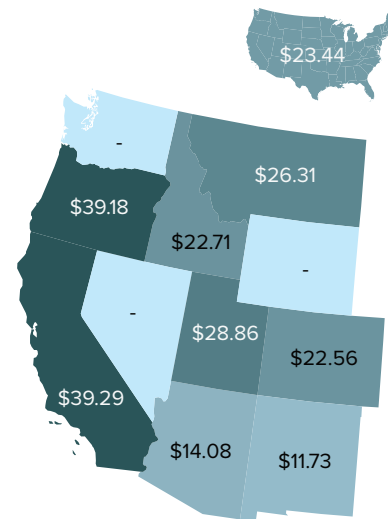
Utahns' individual income tax burden increase began in 2010.

Figure 11: Utah Sales Tax Burden and Ranking, 1993-2021



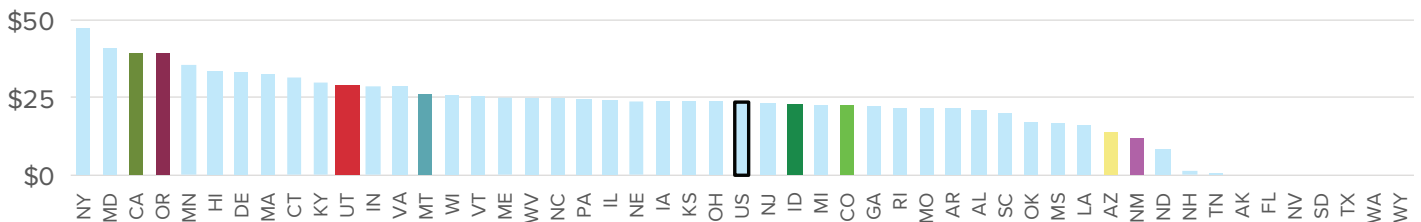
Utahns have the 3rd largest income tax burden of 11 Western States.

Figure 13: Income Tax Burden of 11 Western States, 2021



Utahns' income tax burden ranks 11th among the states.

Figure 12: Sales Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

It can be difficult to disentangle changes in the income tax burden. Since income tax is driven by personal income, which is also the denominator of the tax burden, it is not always clear whether an increase in personal income should result in which of two outcomes:

1. Increase the income tax burden because more income tax will be collected on a higher level of personal income.
2. Decrease the income tax burden because a smaller share of that total personal income is being collected in income taxes.

Utah has the third highest income tax among the 11 Western States. Three of these states do not collect income tax: Washington, Nevada, and Wyoming.



CORPORATE INCOME TAX

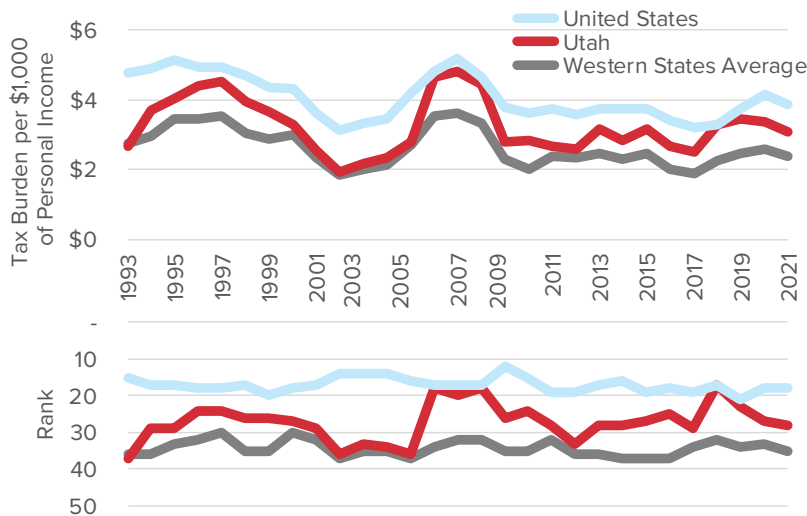
Utahns' corporate income tax is restricted to the same use as the individual income tax: higher education, public education, children in need, and individuals with disabilities. Utahns' corporate income tax burden was \$3.07 per \$1,000 of personal income in 2021. The current corporate income tax burden sits below the 15-year average of \$3.17 per \$1,000 of personal income.

In 2021, Utahns' corporate income tax ranked them 28th among states. The corporate income tax burden stands out as the most volatile measure (in percentage terms) among Utahns' various tax burdens. In the past 29 years, it has ranged from \$1.92 per \$1,000 of personal income in 2002 to \$4.82 in 2007. It has ranked as high as 17th in the nation in 2018 and as low as 37th in 1993.

Utah ranks 5th among the 11 Western States and generally has a corporate income tax burden below or at the national average. Western States tend to have lower corporate income tax burdens. Only California and Oregon were above the national average in 2021.

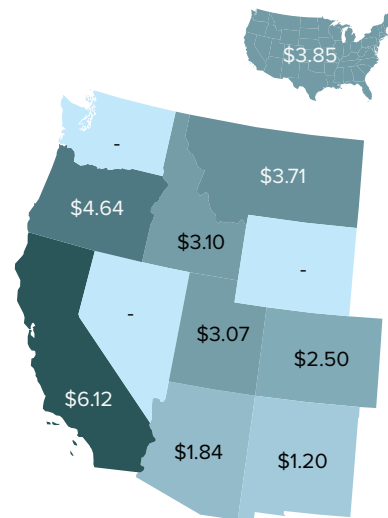
Utahns' corporate income tax burden is historically unstable.

Figure 14: Corporate Income Tax Burden and Ranking, 1993-2021



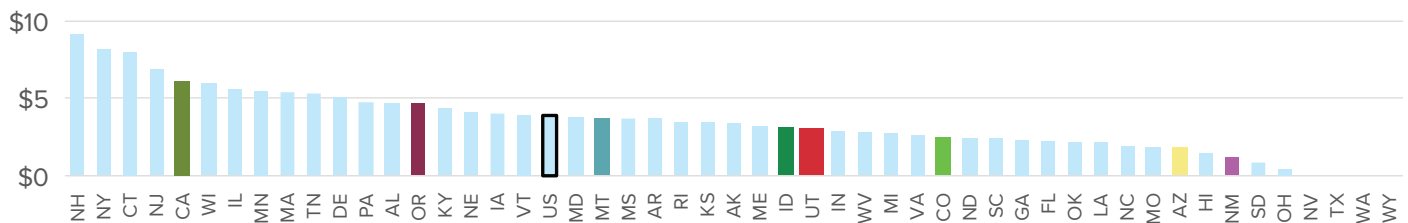
Utahns have the 5th largest burden of 11 Western States.

Figure 16: Corporate Income Tax Burden of 11 Western States, 2021



Utahns have the 28th largest corporate income tax burden in the nation.

Figure 15: Corporate Income Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

MOTOR FUEL TAX

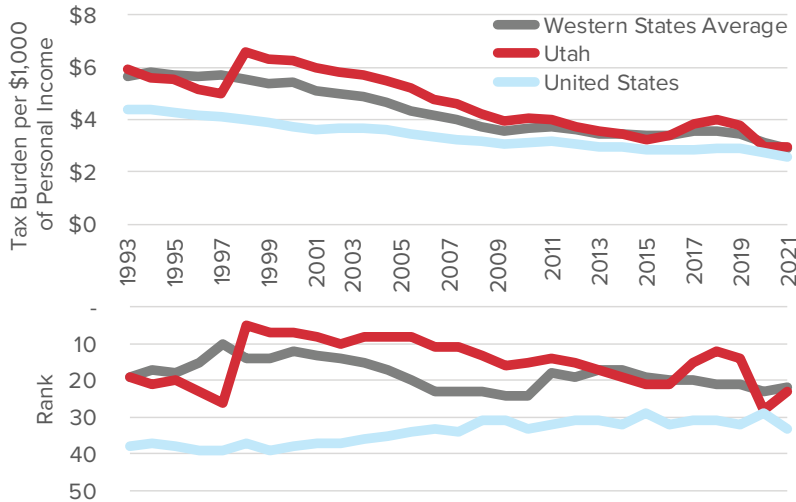
Utahns' motor fuel tax burden is \$2.97 per \$1,000 of personal income, ranking the state 23rd in the nation.

The motor fuel tax – historically an amount levied on each gallon – displays a decreasing trend as fuel efficiency increases and motor fuel revenues increase slower than personal income. This is clear in the historical data as the motor fuel tax burden decreased from \$5.92 per \$1,000 of personal income in 1993 to \$4.99 in 1997. A motor fuel tax increase from 19 cents per gallon to 24.5 cents resulted in the jump in the tax burden in 1998 to \$6.57 per \$1,000 of personal income as the per-gallon amount. It again gradually decreased to \$3.22 per \$1,000 of personal income by 2015.

Utah attempted to break this downward cycle in 2015, where a flat 24.5 cents per gallon was replaced with a 12% tax on the average rack price over the previous three years – which was increased to 16.5% in 2019. While the trend initially appeared to change, more recent data may indicate that the change in the motor fuel tax was insufficient to change the long-term

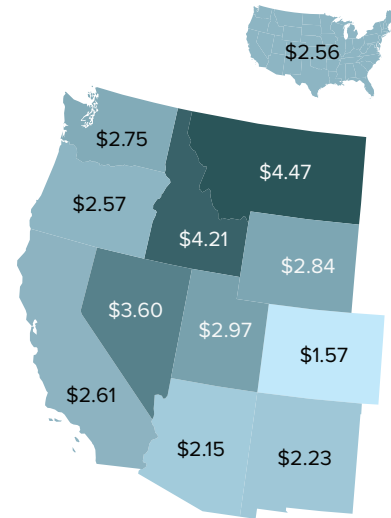
Utahns' motor fuel tax burden has been gradually decreasing.

Figure 17: Motor Fuel Tax Burden and Ranking, 1993-2021



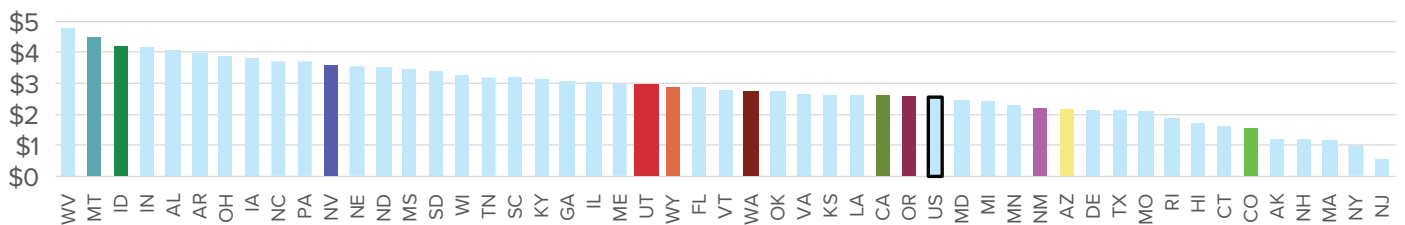
Utahns have the 4th largest burden of 11 Western States.

Figure 19: Motor Fuel Tax Burden of 11 Western States, 2021



Utahns' motor fuel tax burden ranks 23rd among the states.

Figure 18: Motor Fuel Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

revenue decline. While decreased travel in 2020 may explain part of the decrease, it does not explain why that decrease continued into 2021.

While this pattern of falling motor fuel tax burdens occurs across most states, the fact that Utah's ranking falls over the same time period indicates that the trend is more severe in Utah than many other states.

Utah's motor fuel tax burden is ranked 4th among Western States. Western States tend to have higher-than-average motor fuel taxes.



MANDATORY FEES

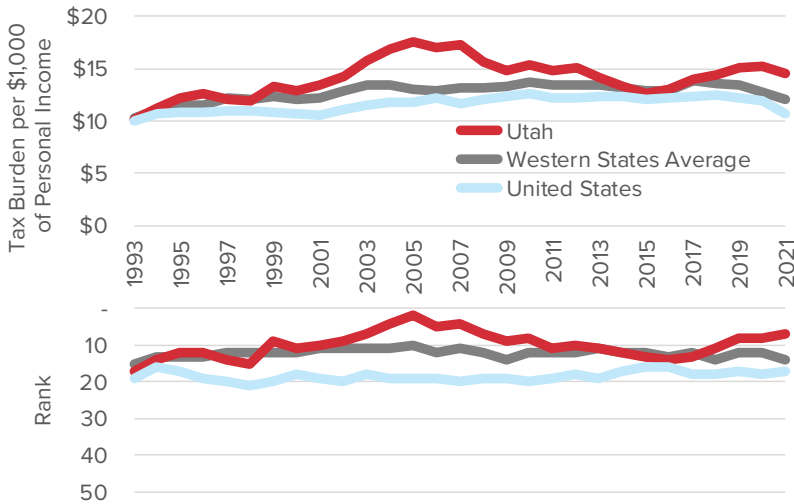
The Utah Foundation defines mandatory fees as fees for services where non-public alternatives are not readily available. These include sewerage, courts, libraries, and airport services. They also include exactions on property owners for road improvements.

By contrast, a non-mandatory fee is a fee for a service that could be provided by a private organization or not purchased at all, such as college tuition, school lunches, parking in public garages, medical services at hospitals, park admissions, and other recreational activities. Most of Utahns' mandatory fee burden is levied by local governments and reflects sewerage, solid waste, and other charges.

Utahns' mandatory fee burden in 2021 was \$14.47 per \$1,000 of personal income, ranking it 7th among states. Before 2021, Utahns' mandatory fee burden steadily increased from 2016 to 2020. Although Utahns' mandatory fee burden fell from 2020 to 2021, its rank increased from 8th highest to 7th highest in the nation. Despite this significant increase, Utahns' mandato-

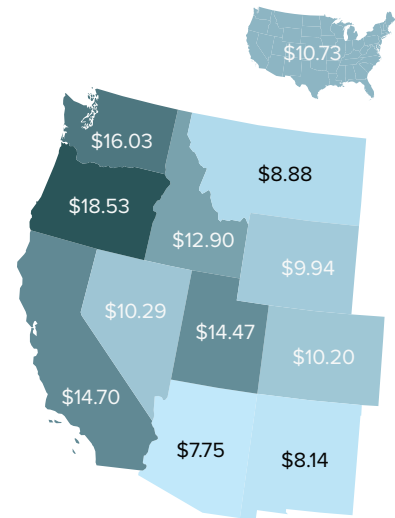
Utahns' mandatory fee burden has increased since 2016, especially relative to other states.

Figure 20: Mandatory Fee Burden and Ranking, 1993-2021



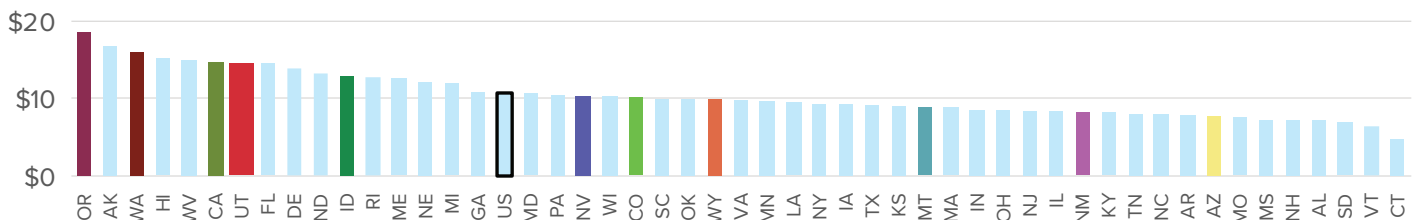
Utahns have the 4th largest fee burden of 11 Western States.

Figure 22: Mandatory Fee Burden of 11 Western States, 2021



Utahns' mandatory fee burden ranks 7th among the states.

Figure 21: Mandatory Fee Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

ry fee burden remains below the 2005 peak. In 2005, Utahns' mandatory fee burden of \$17.58 per \$1,000 of personal income placed them 2nd in the nation. As of 2021, Utah has the 4th highest mandatory fee burden among Western States. Among these states, Utah is exceeded only by the coastal states which take three of the top six places in the nation.



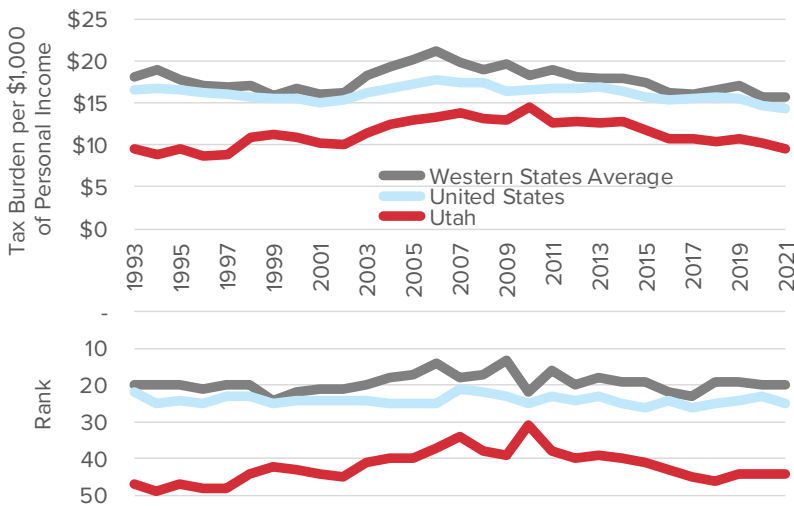
OTHER TAXES

In 2021, Utahns' other tax burden was \$9.58 per \$1,000 of personal income, ranking Utah 44th among states. Utahns' other tax burden has seen a downward trend since 2010 decreasing by 34% and falling from 31st in the nation to 44th. Notably, Utahns' 2021 other tax burden ranking matches 2019 despite dropping from \$10.78 per \$1000 of personal income. This indicates that other states are also seeing a similar slightly downward trend.

Among Western States, Utah has the 9th highest other tax burden out of the 11 states. Western States appear to be polarized in their use of other taxes. In 2021, six Western States were among the top 12 states in the nation with the highest other tax burden. By contrast, four Western States were among the eight states in the nation with the lowest other tax burden.

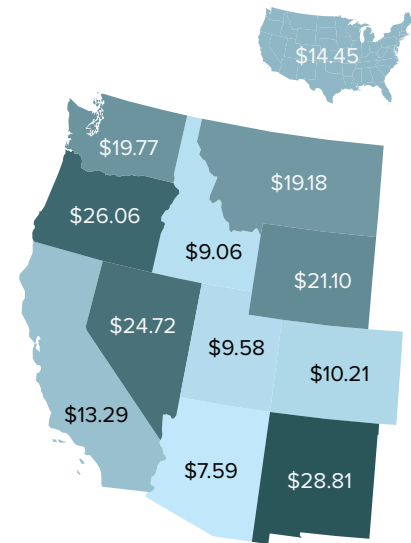
Utahns' other tax burden has decreased since 2010.

Figure 23: Other Tax Burden and Ranking, 1993-2021



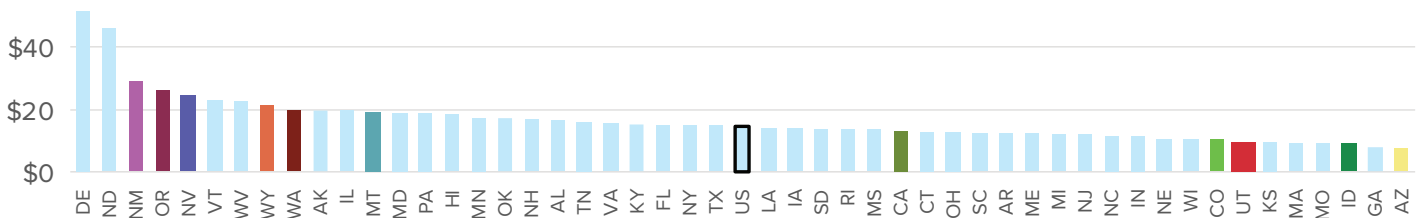
Utahns have the 9th largest burden of 11 Western States.

Figure 25: Other Tax Burden of 11 Western States, 2021



Utahns' other tax burden ranks 44th among the states.

Figure 24: Other Tax Burden by State, 2021



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis. Utah Foundation calculations.

HISTORICAL COMPARISONS NATIONALLY AND IN THE WEST

The Utah Foundation located data in its historic archives to calculate the tax burden among states back to 1958. However, these data did not include “mandatory fees.” This became part of the methodology starting with data analyzed in 1993. The Utah Foundation was also able to find tax burden data for Utah alone back to 1932 and draws upon that data for this section.

Utahns’ average overall tax burden ranking has remained remarkably stable since 1958. To provide context for this, Utahns’ average overall tax burden ranking from 1958 to 1992 was 17th highest. From 1993 to 2021, the average overall tax burden ranking is 17th as well. The long-term average overall tax burden ranking, from 1958 to 2021, is 17th highest. In the two years (2018 and 2019) leading up to the tax burden shifts caused by COVID-19, the state’s overall tax burden was also 17th. Of course, fiscal years 2020 and 2021 as individual years shifted the overall tax burden rankings due to governmental response bills and tax deadline delays, but the average rank of 2020 and 2021 was 19th.

As for Western States, the average overall tax burden is also relatively stable. The average ranking of Western States from 1958 to 1992 was 15th. From 1993 to 2021, the average ranking of Western States was 21st. The long-term average ranking from 1958 to 2021 was 18th. In recent years, the Western States’ average ranking was 24th for 2018, 22nd for 2019, and 24th when averaging 2020 and 2021. In these most recent years, we see that Western states are beginning to drop below their 60-year and 30-year average.

UTAHNS’ HISTORICAL TAX BURDEN COMPONENTS

The Utah Foundation was also able to locate tax burden data for Utah back to 1932. It draws upon those data for this section.

1932-1975

Over nearly 90 years, from 1932 to 2021, Utahns’ tax burden landscape underwent significant transformation. In the 1930s to the mid-1960s, property taxes were the dominant source of the state’s tax burden, consistently exceeding 50%. Sales taxes, introduced in response to the Great Depression through the 1933 Emergency Revenue Act, gradually became a substantial contributor to the overall tax burden. Income taxes, initiated in 1931, showed steady growth over nine decades. A turning point occurred in 1975 when income taxes surpassed property taxes for the first time, accounting for 36% of the state’s overall tax burden. The burden for corporate income tax, introduced in 1931 gradually became a minor contributor in Utahns’ overall tax burden. In 1957, the corporate income tax burden would reach its nine-decade peak at 7.3% of the overall burden. The motor fuel tax burden would reach its nearly 90-year peak in 1954 at 14% of the overall burden.

1976-2021

A level of balance characterized the next four and one-half decades. From 1976 to 2021, property tax, income tax, and sales tax burdens each hovered around 30% of the total tax burden. During this time, the corporate income tax and motor fuel tax burdens remained relatively minor contributors, each consistently staying below 10% of the total tax burden. In particular, the corporate income tax burden would never rise above 5% of the total burden make-up.

CONCLUSION

The analysis conducted by the Utah Foundation reveals that shifts in tax burden are intricately woven from a tapestry of factors, including societal spending patterns, the implementation and adjustments of policies, and the overall economic well-being of the region.

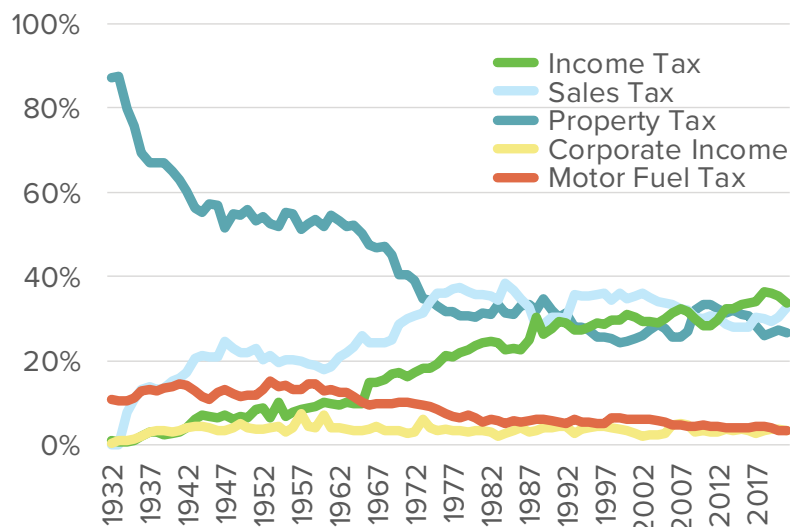
Utahns' tax burden has increased somewhat since its low point in 2016. This increase occurred during a time when Utahns' personal income was the fastest growing in the nation. This means that tax increases are outstripping income growth. This seems to be driven by upward trends in the income tax, sales tax, and mandatory fees.

The period of focus – 2016 to 2021 – also saw several records. The tax burden in 2016 represented the lowest tax burden for at least 60 years. The property tax in 2021 showed the lowest property tax burden in the last 100 years. Further, the individual income tax hit its peak in 2018, the highest individual income tax burden since the tax was implemented 90 years ago.

While Utahns' tax burden has increased in recent years, it still lies just below the 10-year average and substantially below the 60-year long-term average. The tax burden is a constant balancing act between ensuring the government can pay for the services required by its residents and how much the government removes from the pocketbook of its residents. While 2016 marked a low point in that balance, recent years have seen it trend back toward the long-term average.

Utah tax burden shares converge in the 90's.

Figure 26: Utah Historical Tax Burden Components by Share



Source: The U.S. Census Bureau and the U.S. Bureau of Economic Analysis, Utah Foundation. Utah Foundation calculations.



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