An Economic Summary of Box Elder County’s Cultural Industry, 2023

Economic Contributions
Box Elder County’s cultural industry, which includes the design, education, entertainment, fashion, film, humanities, and traditional arts sectors, generated $54.0 million in output (direct spending) and supported an estimated 433 Box Elder County jobs in 2023 (Figures 1 and 4).1,2 The $54.0 million represents 0.7% of total county output (Figure 2). Box Elder County’s cultural industry also generated $3.1 million in GDP, representing 0.4% of total county GDP (Figure 3). Cultural industry activity produced an additional $19.6 million in output and $7.6 million in GDP through indirect and induced effects.

Box Elder County’s cultural industry experienced a -4.5% year-over decrease in direct output after adjusting for inflation. The $54.0 million in direct output indirectly supported an additional 147 jobs for a total of 580 Box Elder County jobs (Figure 4).3 About 2.3% of all Box Elder County jobs were either directly or indirectly supported by the cultural industry in 2023 (Figure 5). The 433 direct cultural industry jobs represent a -4.1% year-over decrease from 2022 (Figure 6).

The manufacturing and wholesale sectors added the greatest number of new jobs from 2022 to 2023 (10), while the retail trade sector experienced the greatest decline in jobs (-17). The manufacturing and wholesale sectors achieved the greatest

Figure 2: Box Elder County Cultural Industry Output (Direct Spending) As Share of Total County Output, 2023

Figure 3: Box Elder County Cultural Industry GDP As Share of Total County GDP, 2023

Figure 4: Total Box Elder County Cultural Industry Jobs, 2019-2023

Note: Includes full- and part-time private and public employment; includes sole proprietors.
Source: Kem C. Gardner Policy Institute analysis of U.S. Bureau of Economic Analysis data

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Note: Total 2023 Box Elder County output is an estimate only.
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year-over growth (9.9%), followed by fine arts education (5.7%), and museums, historical sites, and nature parks (3.8%) (Figure 7). Box Elder County’s cultural industry job profile has remained stable over time with an almost equal distribution of cultural industry sector shares in 2023 compared to 2014 (Figure 8). Box Elder County’s cultural industry employment generated a total of $8.8 million in labor income in 2023.4
Tax Revenue

Tax revenue generated by cultural industry activity supports health and human services, public safety, and other countywide services through General Fund contributions. In 2023, Box Elder County cultural industry spending generated an estimated $1.78 million in direct tax revenue, a -5.4% year-over decrease after adjusting for inflation (Figure 9). This $1.78 million in tax revenue included $823,000 in state and $956,000 in local tax revenue. Of total direct tax revenue, local property tax represented the largest share at $744,300, followed by state sales tax at $508,200 (Figure 10). Tax revenue from Box Elder County’s cultural industry made up an estimated 1% of county sales tax revenue, income & corporate tax revenue, local sales tax revenue, and property tax revenue in Box Elder County (Figure 11) and an even smaller percentage of statewide cultural industry generated tax revenues (Figure 12).

ZAP/RAP Tax Revenue

Box Elder does not currently issue a ZAP/RAP tax. If enacted, a countywide ZAP/RAP tax would have generated around $1.3 million in revenue in 2023 for zoo, arts, and parks facilities.

Nonprofit Sector

The IRS reports 100 registered 501(c)(3) nonprofits in Box Elder County in 2023. Of those, 15 were cultural industry-related (Figure 13). Six out of the 15 cultural industry nonprofits reported revenue in 2023, totaling $535,200.

Figure 11: Cultural Industry Shares of Box Elder County Generated Tax Revenues, 2023
(Millions of Dollars)

Figure 12: Box Elder County Shares of Statewide Cultural Industry Generated Tax Revenues, 2023
(Millions of Dollars)

Note: 2023 state income & corporate and property tax revenue totals are estimates only. Source: Kem C. Gardner Policy Institute analysis of Utah State Tax Commission data

Note: Data pulled from U.S. Internal Revenue Service on July 17, 2024; cultural industry nonprofits include all entities with a "NTEE" code beginning with an "A." Source: Kem C. Gardner Policy Institute analysis of Utah State Tax Commission data
Endnotes

1. This economic contribution study assesses the economic multiplier effects associated with the current or predicted level of output (spending) generated by Box Elder County’s cultural industry. Economic contributions studies capture the economic expanse of all cultural industry spending and show the relative reach and magnitude of the industry in the Box Elder County economy. In contrast, economic impact studies measure the changes in the size and structure of a region’s economy that occur when goods and services are purchased from vendors within the region with money generated outside the region.

2. For this analysis, the Gardner Institute utilized 83 cultural industry NAICS codes identified by the Utah Cultural Alliance and its advisory board of economists and economic development professionals to define the industry in Utah. Researchers entered industry codes into Chmura’s JobsEQ software tool to generate cultural industry jobs and then entered jobs into IMPLAN economic modeling software to produce industry output, GDP, jobs, labor income, and tax revenue.

3. Jobs include full- and part-time private and public employment, and self-employment.

4. Labor income is the sum of employee compensation (wages and benefits) and proprietor income.