

Visitor-Generated Tax Revenue, FY 2024

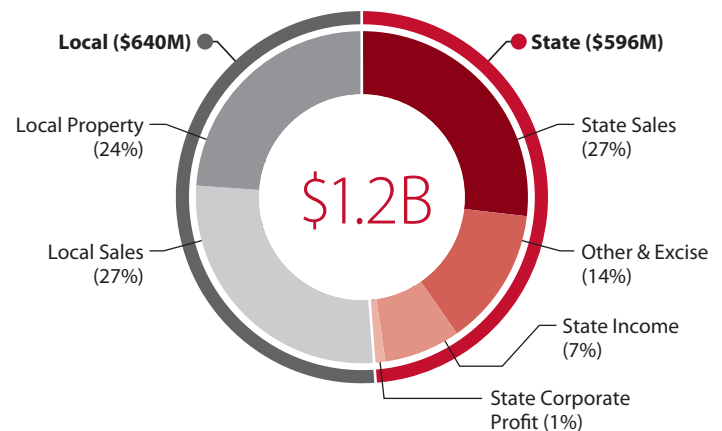
Millions of visitors travel to Utah every year from other states and countries. This report focuses on out of state (nonresident) visitors.¹ Spending by these visitors alone generated \$1.2 billion in state and local tax revenue in Fiscal Year (FY) 2024, supporting Utah's transportation, education, health & human services, criminal justice & public safety, natural resources, and economic development programs (Figures 1 & 2). Visitor spending also generated over half a billion dollars in indirect and induced tax revenues, resulting in nearly \$1.9 billion in total fiscal impacts statewide (Figure 3).²

Key Findings:

- **Sales Tax Revenue** – In FY 2024, visitor spending generated 14% of local sales tax and 10% of state sales tax revenue.³
- **Outdoor Recreation Infrastructure** – Visitor-generated statewide transient room tax revenue (sTRT) supported 102 outdoor recreation projects in 24 of Utah's 29 counties in FY 2024.⁴
- **Education** – Visitor spending generated over half a billion dollars in state and local tax revenue that went to Utah's public and higher education systems (includes indirect and induced impacts).
- **Fish & Wildlife Conservation** – Visitors contributed approximately \$2.5 million toward fish and wildlife conservation in Utah in FY 2024 through the purchase of Utah hunting and fishing permits.
- **Rural Impact** – Utah's rural counties received the greatest tourism-related sales tax revenue impact per household.
- **Regional Contribution** – Visitor spending in Utah's Greater Salt Lake Economic Region contributed three-quarters of total visitor-related state and local tax revenue in FY 2024.

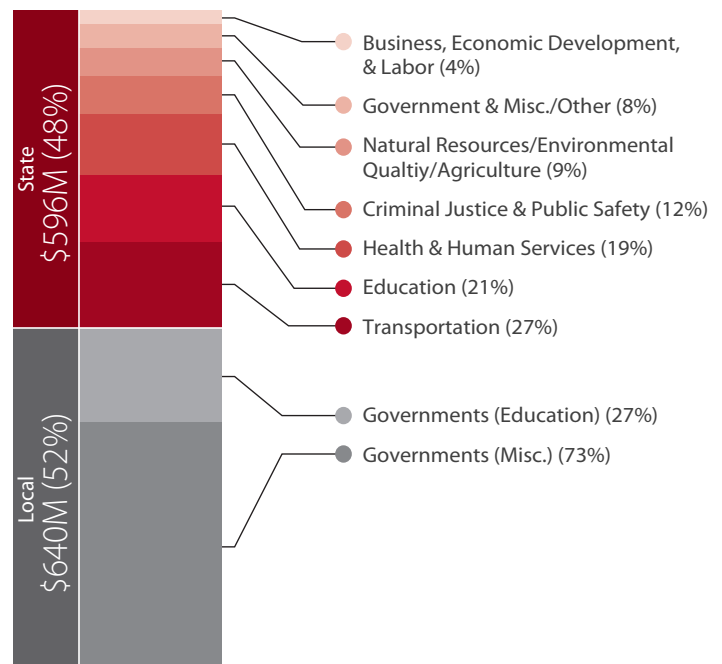
Taking into account both direct and induced tax revenue estimates, Utah visitors generated approximately \$220 million for transportation, \$214 million for education, and \$166 million for health and human services through state sales and excise tax collections in FY 2024 (Table 1).^{5,6} Visitor spending generated an additional \$384 million for education and \$607 million for local governments through local sales and excise tax collections.

Figure 1: Estimated Visitor-Generated State and Local Tax Revenue, FY 2024



Source: Kem C. Gardner Policy Institute analysis of Tourism Economics and Utah State Tax Commission data

Figure 2: Estimated Visitor-Generated State and Local Tax Revenue Allocation, FY 2024



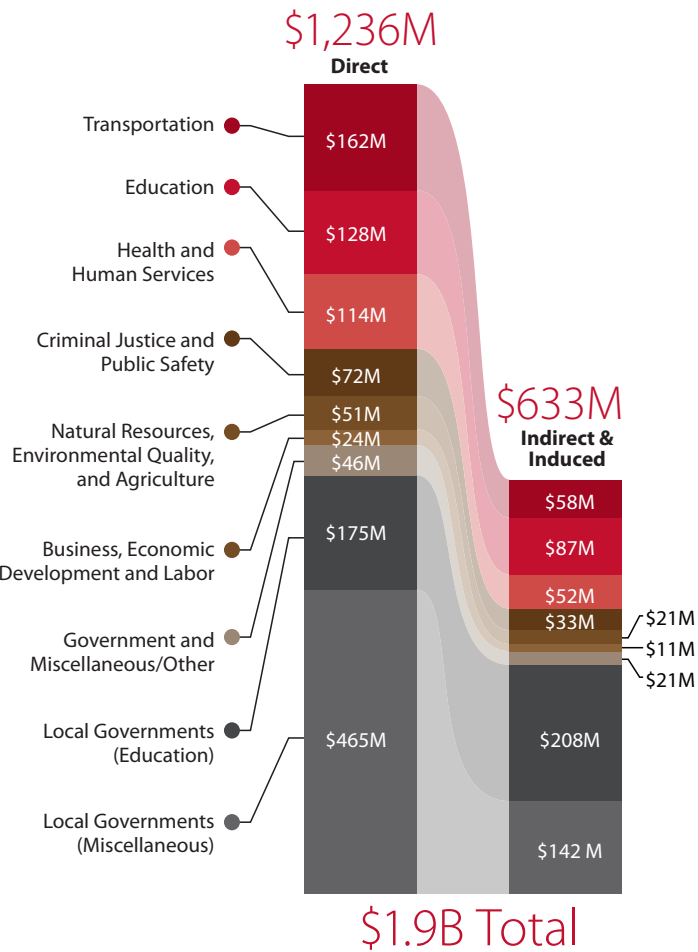
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, Utah Legislature, and Utah State Tax Commission data

It is important to note that these programs receive money from sources outside of sales and excise taxes as well. For instance, Utah's Transportation Fund also receives funding from the federal government, one-time legislative appropriations, and other local sources.

Allocating estimated state and local tax revenue across numerous state spending areas shows visitor tax contributions support most major Utah state programs. Visitor-generated revenues composed the largest share of state funding for transportation (23%) and the smallest share for education (5%) (Figure 4). However, visitors contributed more than half a billion dollars (\$598M) to education when considering both state and local visitor-generated tax revenue (Figure 5).

Moreover, visitor spending contributed 1 in every 10 state sales tax dollars and 1 in every 7 local sales tax dollars collected during FY 2024 supporting Utah's public service sector and overall fiscal stability (Figure 6).

Figure 3: Estimated Visitor-Generated Tax Revenue Allocation, FY 2024



Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, Utah Legislature, and Utah State Tax Commission data

Utah introduced a 0.32% statewide transient room tax (sTRT) on paid accommodations in 2018.⁷ This state tax revenue is allocated to the Department of Natural Resources' Division of Outdoor Recreation (DOR). The majority of this tax levy (94%) goes to DOR's Outdoor Recreation Infrastructure Account and the remaining 6% (up to \$300,000) is allocated to its Hospitality and Tourism Management Account for industry-related Career and Technical Education (CTE) in Utah high schools. Visitors generated approximately \$7.2 million in sTRT in FY 2024, which helped fund 102 outdoor recreation projects in 24 of Utah's 29 counties (Figures 7 & 8).

Approximately three-quarters of state and local tax revenue generated by visitor spending came from the Greater Salt Lake Economic Region, followed by the Southwest Region (15%) and Southeast Region (6%) (Figure 9).⁸ The West Central, East Central, and Uintah Basin regions combined contributed less than 5% of visitor-generated state and local tax revenue.

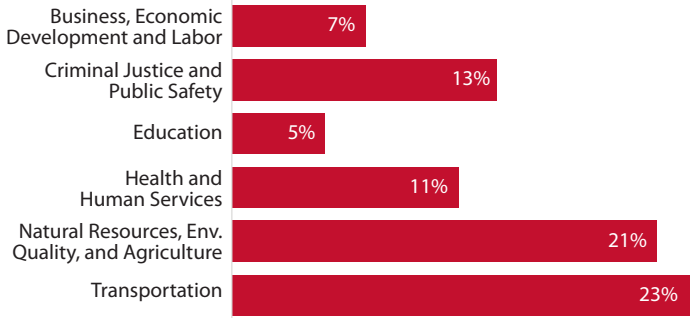
Table 1: Estimated Visitor-Generated Tax Revenue Allocation, FY 2024

(Millions of Dollars)

Allocation	Direct	Indirect & Induced	Total
Transportation	\$162	\$58	\$220
Education	\$128	\$87	\$214
Health & Human Services	\$114	\$52	\$166
Criminal Justice & Public Safety	\$72	\$33	\$105
Natural Resources, Env Quality, & Agriculture	\$51	\$21	\$72
Business, Economic Devt, & Labor	\$24	\$11	\$35
Government & Misc/Other	\$46	\$21	\$66
Local Governments (Education)	\$175	\$208	\$384
Local Governments (Misc)	\$465	\$142	\$607
Total	\$1,236	\$633	\$1,870

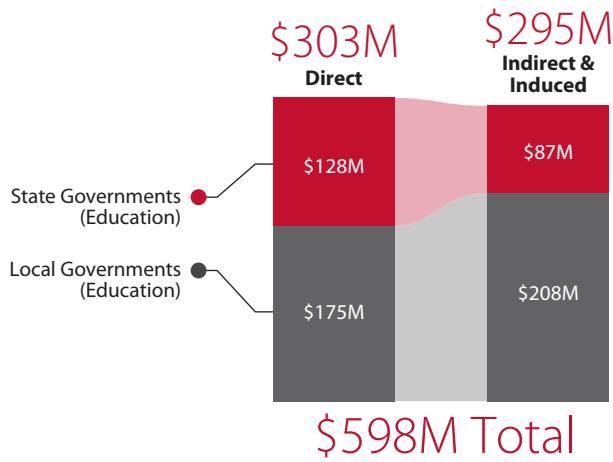
Note: Amounts may not add up to totals due to rounding.
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, Utah Legislature, and Utah State Tax Commission data

Figure 4: Estimated Visitor-Generated Shares of State Spending by Program, FY 2024



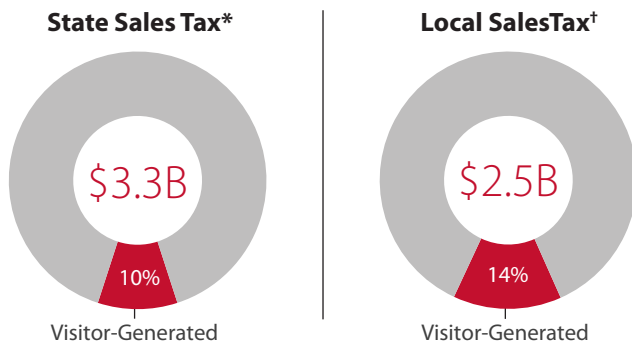
Note: Visitor-generated tax revenue includes direct, indirect, and induced fiscal impacts; based on FY2024 state General Fund, Income Tax Fund, Uniform School Fund, and Transportation Fund spending only.
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, Utah Legislature, and Utah State Tax Commission data

Figure 5: Estimated Visitor-Generated Revenue for Education, FY 2024



Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, Utah Legislature, and Utah State Tax Commission data

Figure 6: Estimated Visitor-Generated Share of Tax Revenue, FY 2024

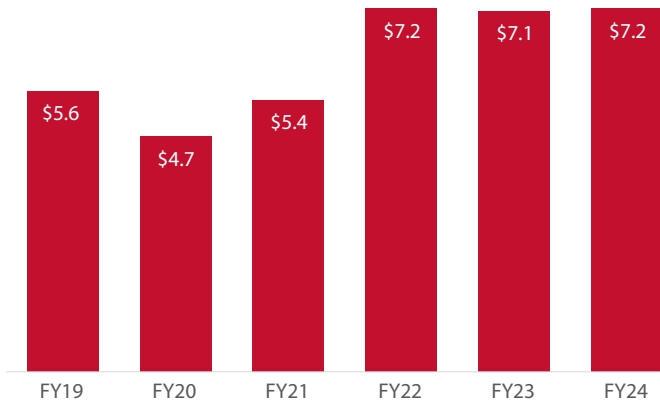


* Non-earmarked state sales tax.

† Local 9-11, Liquor, Muni Telecom, and Municipal Energy tax revenues have been omitted.
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics and Utah State Tax Commission data

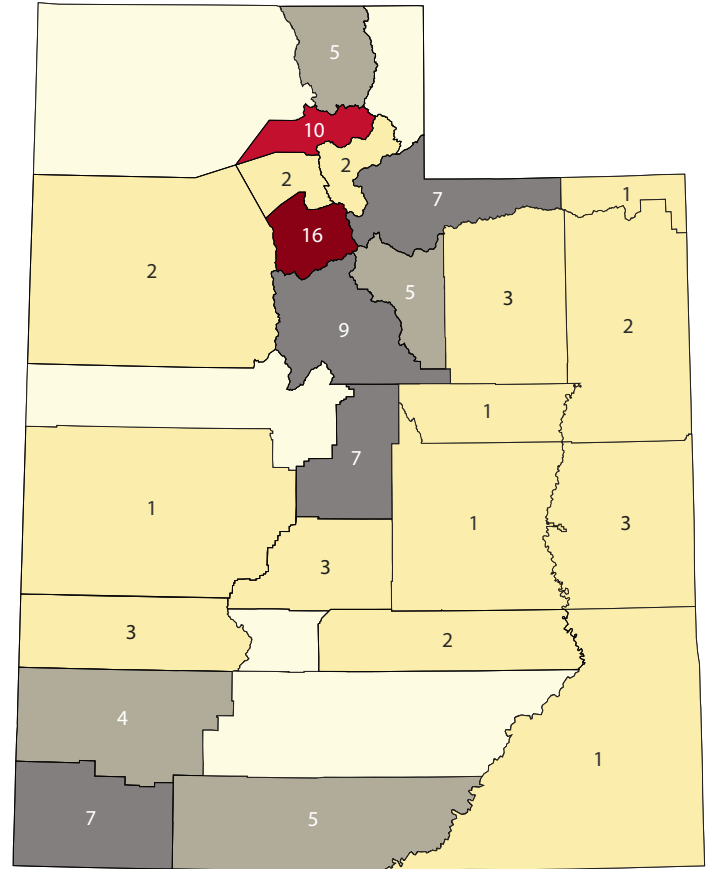
Figure 7: Estimated Visitor-Generated Statewide TRT, FY 2019-FY 2024

(Millions of 2024 Dollars)



Source: Kem C. Gardner Policy Institute analysis of Tourism Economics and Utah State Tax Commission data

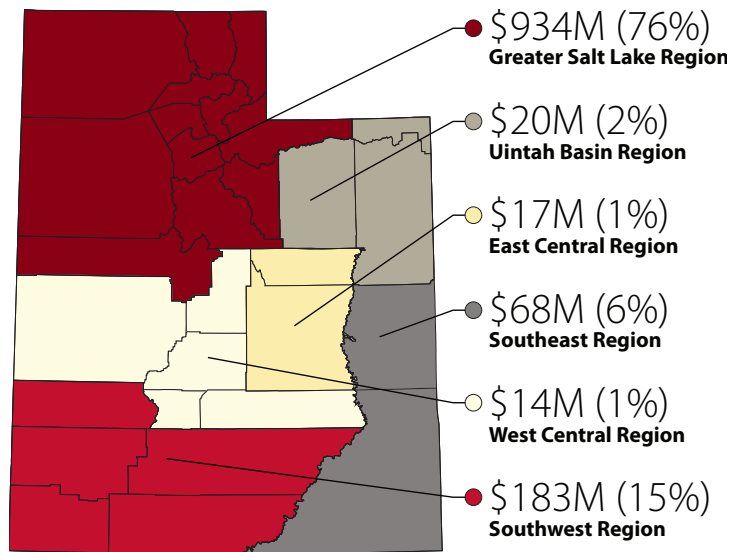
Figure 8: Number of Outdoor Recreation Projects Supported by Utah Division of Outdoor Recreation's Grant Program by County, FY 2024



Note: This map includes Utah DOR projects funded by Region Asset Tier, UORG Tier 1, RRI, Mini, and Outdoor Classroom grants.

Source: Kem C. Gardner Policy Institute analysis of Tourism Economics and Utah State Tax Commission data

Figure 9: Estimated Visitor-Generated State and Local Tax Revenue by Economic Region, FY 2024



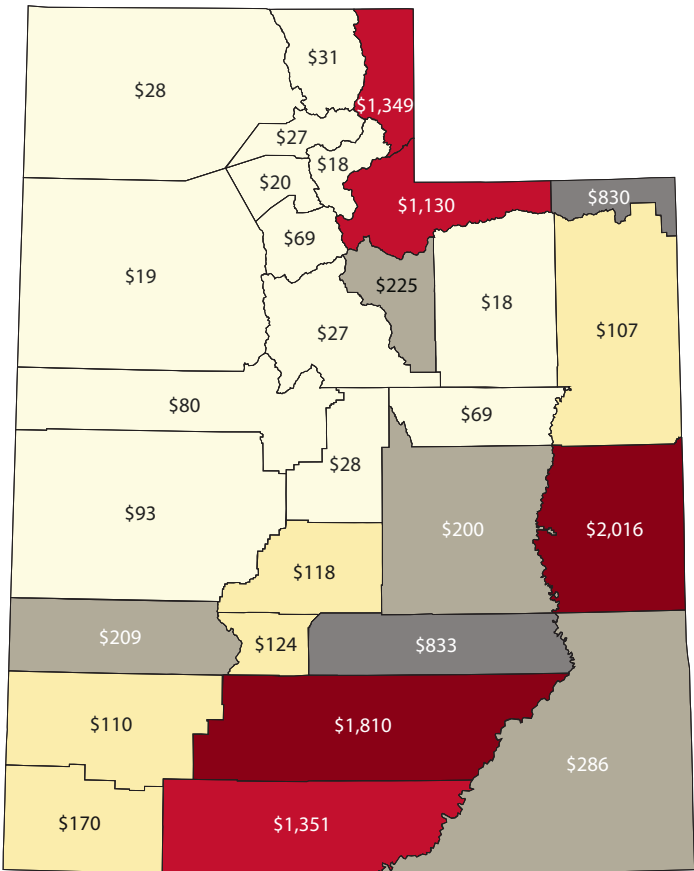
Note: Percentages do not add to 100% due to rounding.

Source: Kem C. Gardner Policy Institute analysis of Tourism Economics and Utah State Tax Commission data

When visitors spend their dollars on overnight paid accommodations, car rentals, and dining out, they generate TRT and TRCCA (Tourism, Recreation, Cultural, Convention, and Airport Facilities) revenue. Figure 10 shows the amount of visitor-generated county and municipal TRT (combined) revenue per household, and Figure 11 shows the amount of

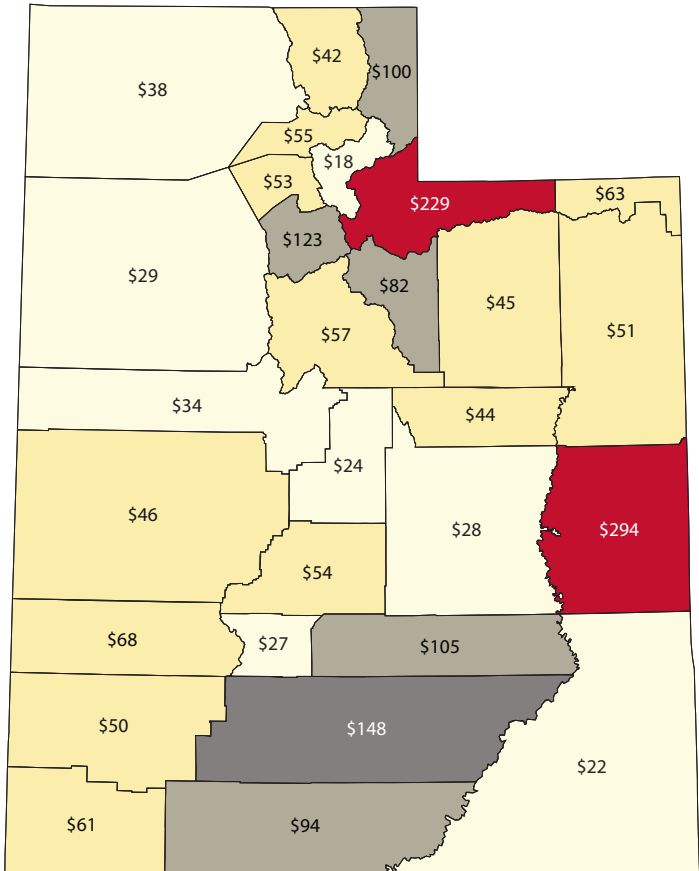
visitor-generated TRCCA revenue per household by county. Visitors contributed the greatest amount of TRT revenue per household in Grand County (\$2,016 per household), followed by Garfield (\$1,810) and Kane (\$1,351) counties. Visitors contributed the greatest amount of TRCCA revenue per household in Grand County (\$294), Summit (\$229), and Garfield (\$148) counties.

Figure 10: Estimated Visitor-Generated TRT Revenue Per Household, FY 2024



Note: Includes county and municipal TRT; includes 2023 U.S. Census household data.
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, U.S. Census Bureau, and Utah State Tax Commission data

Figure 11: Estimated Visitor-Generated TRCCA Revenue Per Household, FY 2024



Note: TRCCA is Tourism, Recreation, Cultural, Convention and Airport Facilities tax revenue and includes combined restaurant, motor vehicle leasing, OHV leasing, and tourism transient room (Salt Lake County) revenues; includes 2023 U.S. Census Bureau household data.
Source: Kem C. Gardner Policy Institute analysis of Tourism Economics, U.S. Census Bureau, and Utah State Tax Commission data

Endnote

1. While Utah visitors typically include both residents and nonresidents who have traveled 50+ miles one-way to reach their Utah destination, this report analyzes the spending of nonresident visitors only (domestic and international). Focusing on out-of-state and international visitor spending is important as these visitors bring new money into the state's economy, generating tax revenue that would not otherwise exist. In contrast, in-state visitor spending often represents a reallocation of existing funds rather than a net economic gain.
2. "Indirect effects" refers to the secondary economic activity that happens when a business purchases goods and services from other businesses to run its operations, thus influencing the supply chain; "induced effects" describe the extra economic activity generated when employees of these businesses spend their earnings within the local economy, creating additional rounds of spending.
3. Non-earmarked state sales tax revenue.
4. Supported with Utah Division of Outdoor Recreation grant funds.
5. Includes direct, indirect, and induced fiscal impacts.
6. Excise taxes are taxes on specific goods, such as gasoline or liquor.
7. The 2025 Utah Legislative Session enacted HB 456, establishing an additional sTRT of 0.75%. Beginning July 1, 2025, this secondary tax will be charged in addition to the existing 0.32% sTRT. See Utah Code Ann. §59-28-103 for sTRT allocation updates.
8. The Greater Salt Lake Region includes Box Elder, Rich, Cache, Weber, Davis, Salt Lake, Morgan, Summit, Wasatch, Utah, Tooele, and Juab Counties; the Uintah Basin Region includes Duchesne, Uintah, and Daggett Counties; the East Central Region includes Carbon and Emery Counties; the Southeast Region includes Grand and San Juan Counties; the West Central Region includes Millard, Sevier, Sanpete, Piute, and Wayne Counties; and the Southwest Region includes Beaver, Iron, Washington, Garfield and Kane Counties.