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A Tale of Two Recessions: How Utah's Sales Tax Performed Over Recent Business Cycles

Utah's sales tax performed differently during recent recessions, and now approaches a new normal amid structural changes.

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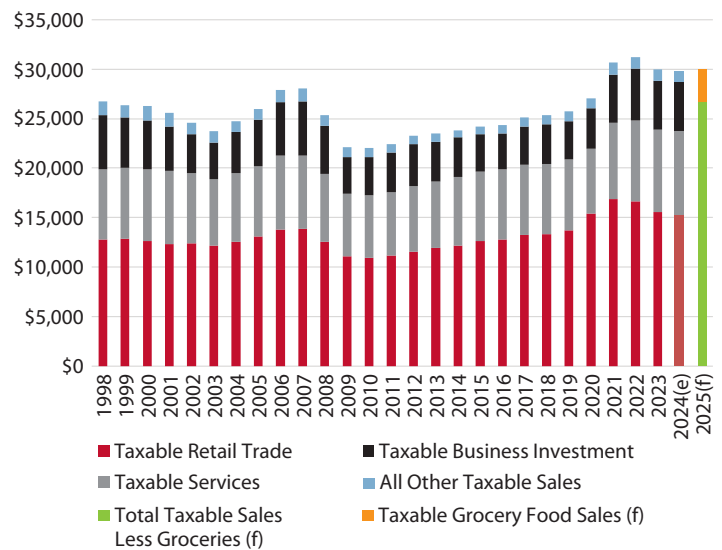
Analysis in Brief

Utah's sales tax serves as a critical source of revenue that funds basic services provided by the state and local governments. Sales tax collections vary based on long-term structural changes in population, inflation, and consumption patterns, as well as policy changes like tax rate changes and sales tax exemptions. Short-term cyclical events, such as the Great Recession (2007-2009) and COVID-19 pandemic (2020), also impact sales tax collections. Utah's sales tax performed quite differently in the aftermath of recent recessions, declining starkly through the Great Recession and growing rapidly through the COVID-19 pandemic. Now, however, state and local governments will likely see sales tax collections grow more in line with population growth and inflation, rather than at the extremely elevated real and nominal growth rates that occurred during the pandemic era.

Key Findings

- **Taxable sales now returning toward pre-pandemic patterns, but likely to remain elevated due to remote sales**—Total statewide inflation-adjusted per capita taxable sales returned to a weaker trajectory of -0.8% between 2021 and 2023 (post-COVID) compared to the -0.2% compound annual growth rate over the period between 1998 and 2019 (pre-COVID). However, overall real per capita taxable sales may be settling in the range of \$30,000 (an increase of about 16% over 2019's \$25,800) due to the collection of sales tax on remote sales.
- **In a major structural change from recent decades, Utah's sales tax now includes the majority of remote and online sales**—The number of Utah remote sellers collecting sales tax grew at a compound annual rate of 43.7% between 2013 and 2023. Voluntary compliance agreements, state legislation resulting from the U.S. Supreme Court's *Wayfair* decision, and state legislation requiring sales tax remission from marketplace facilitators now capture a majority of available tax revenue from these sales. Together, these bring nominal state sales tax collected from remote sales (including sales taxes from both net new collections and purchases shifted from brick-and-mortar to remote) from over \$28 million in 2016 to nearly \$640 million in 2023.

Utah Real Per Capita Taxable Sales by Supersector, 1998-2025(f)



Source: Utah State Tax Commission, Utah Revenue Assumptions Working Group, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

- **The Great Recession significantly decreased Utah's sales tax collections**—Between 2008 and 2009, Utah real per capita taxable sales declined by 12.7%. The recession impacted economic supersectors differently. Taxable business investment declined the most (-24.3%), whereas taxable retail trade contracted by 11.7% and taxable services fell by 8.1%. Real per capita consumption of services declined less compared to goods, indicating both the relative elasticity of goods compared to services and the disparity in taxation of goods and services.
- **During the COVID-19 pandemic, the long-term consumption shift away from goods and toward services reversed**—Due to the unavailability of many services in early phases of the pandemic, as well as increased disposable income stemming from federal and state policy actions, taxable sales increased between 2019 and 2020, in spite of the COVID-induced recession in early 2020. Taxable retail trade grew by 12.1% between 2019 and 2020, compared to a drop of 8.5% in taxable services.

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Introduction

Utah's sales and use tax (sales tax) pays for basic services citizens rely on every day, often without noticing. This wide array of public services includes public safety, courts, corrections, air quality, health care, water, transit, and roads, among many others.

The landscape for this critical revenue source continues to change. Economists use the term "cyclical" to refer to short-term shifts in the economy related to temporary events like a recession. "Structural" changes refer to permanent long-term shifts. A study of economic cycles reveals critical economic insights about sales tax dynamics, including short-term cyclical and long-term structural changes.

This report examines recent sales tax trends over the past two economic cycles. A companion report summarizes Utah's long-term structural sales tax trends. Utah's sales tax experienced its lowest coverage share of consumption following the Great Recession (2007-2009). Then in the COVID-19 pandemic era, coverage increased due to goods consumption spikes combined with increasing remote sales collections. Sales tax trends again toward pre-pandemic levels, but will likely remain elevated compared to pre-pandemic levels due to the structural change from remote sales collections.

Understanding the ramifications of short-term economic events and recent structural trends can help policymakers assess the sufficiency and sustainability of this important revenue source.

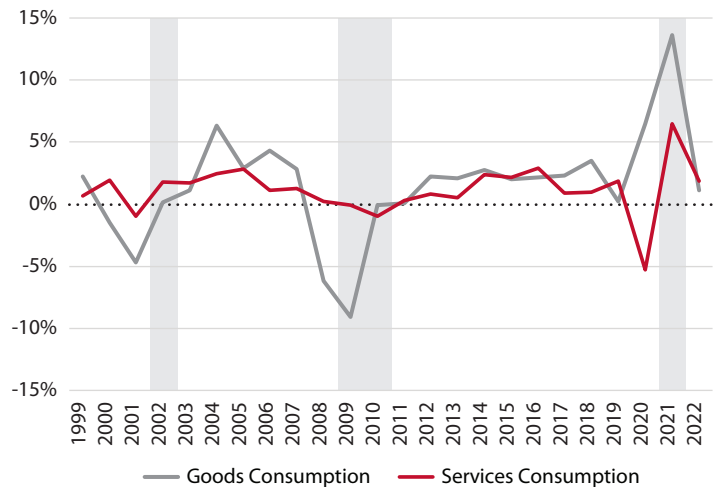
The Great Recession

Sales tax tends to decline less sharply than income taxes during recessions. While people may reduce their spending on discretionary goods and services, they still consume necessities like food, utilities, clothing, and car repairs, so sales tax collections tend not to drop as sharply. However, recessions can affect income tax through layoffs, depressed corporate income due to lower consumption, and declines in asset values such as stocks and properties.

Additionally, the elasticity (responsiveness) of different types of consumption to economic factors becomes more apparent during economic downturns. The National Bureau of Economic Research officially dates the Great Recession as occurring between the fourth quarter of 2007 and the second quarter of 2009, when economic activity stopped declining. However, the Great Recession effects lasted much longer. For example, U.S. unemployment did not return to pre-recession levels until the end of 2016.¹

Utah real per capita taxable sales declined by 12.7% between 2008 and 2009. Taxable business investment declined the most, contracting 24.3%², whereas taxable retail trade dropped by 11.7% and taxable services fell the least (-8.1%).

Figure 1: Annual Percent Change in Utah Real Per Capita Consumption, 1999-2022



Source: Utah State Tax Commission, U.S. Bureau of Economic Analysis, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

Definitions:

Elasticity - responsiveness to an economic change, such as a change in income or prices.

Cyclical - an economic indicator or phenomenon that moves with the economic cycle; for example, sales tax collections are usually cyclical, in that they increase when the economy expands and decrease when the economy contracts.

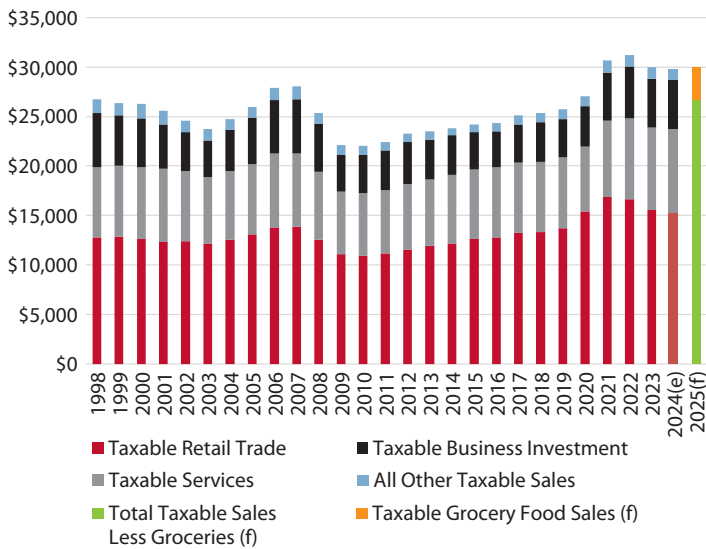
Structural change - a change in the economy that is not due to an economic cycle, but instead something that is a longer-term, permanent change.

Economic cycle - the four stages of an economy - expansion (growth), peak, contraction (decline), and trough; also called a business cycle.

Base effects - the effect that the choice of a base reference point can have on the result of a comparison between two points.

The contrast in the elasticity of demand for goods versus services during the Great Recession shows even more starkly in Utah personal consumption data (Figure 1). This resulted in a sharp drop in the percentage of consumption taxed during the Great Recession (Figure 2), largely through economic changes but in part due to tax exemptions enacted prior to the recession. Among other considerations, policymakers can consider the effects of elasticity of different types of consumption on revenue stability across the economic cycle.

Figure 2: Utah Real Per Capita Taxable Sales by Supersector, 1998-2025(f), (\$2023)



Source: Utah State Tax Commission, Utah Revenue Assumptions Working Group, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

The Four Economic Supersectors:

Taxable retail trade - goods, including motor vehicles and parts, furniture, electronics, clothing, and groceries

Taxable services - information, finance, real estate, education, health care, hotels, restaurants, arts and entertainment

Taxable business investment - construction, manufacturing, wholesale trade, mining, agriculture, oil and gas

Other taxable sales - special events, private motor vehicle sales, unknown

At the economic sector level, only two out of 37 sectors experienced real per capita taxable sales increases between 2008 and 2009. The largest annual declines in major sectors occurred in wholesale trade of durable goods (-27.3%), real estate, rental, and leasing services (-23.7%), and retail stores for building materials, garden, equipment, and supplies (-23.6%). Information services grew 3.9% and transportation and warehousing (a minor sector with a relatively high volatility) grew 2.0%.

The 2010s Recovery

Mostly steady economic growth and low inflation characterized the period following the Great Recession until the COVID-19 pandemic's onset. After the Great Recession's rapid and large taxable sales declines, statewide real per capita taxable sales grew slowly and steadily (1.6% compound annual growth rate) between 2010 and 2019. Even with this steady growth for nearly a decade, in 2019 real per capita taxable sales (\$25,800) remained

below 2007's pre-Great-Recession peak (\$28,000) and also below 1998's level (\$26,700). Of the economic supersectors, taxable retail trade grew the fastest (2.3%), whereas taxable business investment grew the slowest (0.1%).

Taxable sales growth did not disperse equally across economic sectors, however. Standout growth occurred in taxable sales for non-store retailers, which grew at a compound annual rate of 19.2% between 2010 and 2019, by far the fastest rate of any major sector. The growth in non-store retailer taxable sales, many of which are online retailers, coincides with significant policy action related to the taxation of remote and online sales, discussed in the "Remote and Online Sales Taxes" section below. In spite of this area's strong growth, other sectors contracted during the recovery. Information services, which proved remarkably resilient during the Great Recession, contracted over the period (-2.0%), as did the utilities sector (-2.1%).

Pandemic Era Trends – Before, During, and After

The COVID-19 pandemic's onset in 2020 ushered in significant economic upheaval, the tail end of which continues to affect parts of Utah's economy. One such economic effect involved a temporary reversal of the long-term trend away from goods consumption and toward services consumption. A companion report on long-term sales tax trends discusses how long-term consumption trends favor services consumption over goods, creating budget implications because the sales tax covers fewer services and the majority of goods. However, COVID-19's onset rendered many services unavailable or limited, such as accommodations, arts and entertainment, and travel.

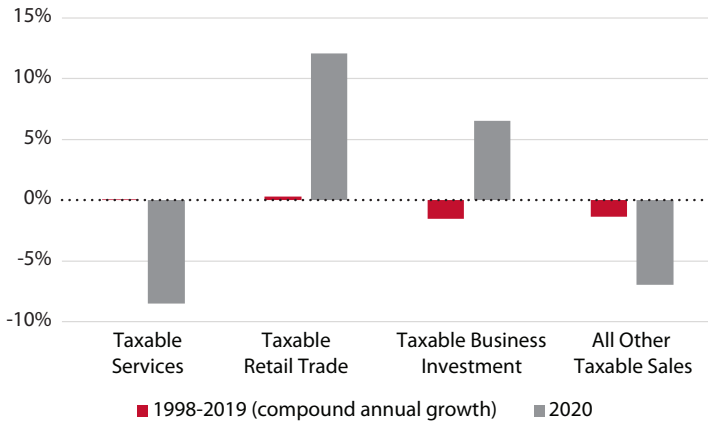
Additionally, federal COVID-era economic stimulus packages provided significant income increases for much of the population, through stimulus checks, student loan and mortgage relief, and enhanced unemployment benefits. Nationwide, real per capita disposable personal income increased 6.0% between 2019 and 2020, and an additional 3.0% between 2020 and 2021, well above the compound annual growth rate of 1.6% between 1998 and 2019.

2020 Consumption Shifts

With extra financial resources, changing preferences, and service availability limitations, the long-term structural economic shift toward service consumption rapidly reversed, as people en masse began purchasing goods used in home improvement, at-home entertainment, and outdoor recreation.

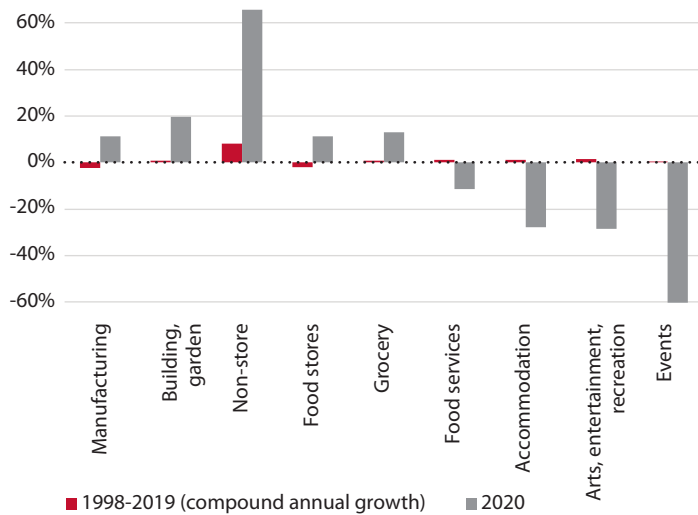
Between 2019 and 2020, Utah real per capita goods consumption as measured in economic data grew at a sizable 6.5%, compared to a tepid 0.2% the year before. In contrast, Utah real per capita services consumption shrunk by 5.3%, compared to 1.8% positive growth the year before. Similarly, between 2020 and 2021, goods consumption grew by 13.6%, compared to 6.5% growth in services. However, by 2022, the

Figure 3: Change in Real Per Capita Taxable Sales by Supersector



Source: Utah State Tax Commission, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

Figure 4: Change in Real Per Capita Taxable Sales by Selected Sectors

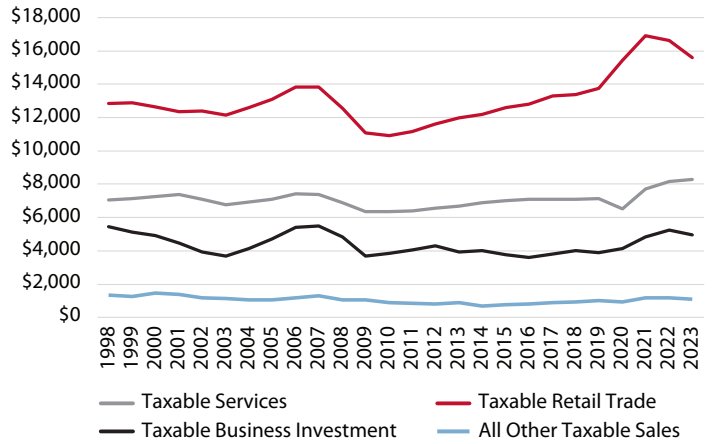


Source: Utah State Tax Commission, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

trend again reversed, as goods grew by only 1.1%, and services grew by 1.8%. Many economists project the long-term trend of consumption favoring services will continue.

Statewide, total real per capita taxable sales increased by 4.8% between 2019 and 2020. This strong growth compares to -0.2% compound annual growth between 1998 and 2019. The strong overall growth masks significant differences between economic supersectors. Taxable retail trade grew at 12.1% between 2019 and 2020, representing a marked change from the 0.3% growth rate in the preceding two decades. Taxable business investment grew at 6.5% for the year (compared to -1.5% growth in the prior two decades). Taxable services declined by 8.5% (compared to 0.1% growth since 1998).

Figure 5: Utah Real Per Capita Taxable Sales by Type (\$2023), 1998-2023

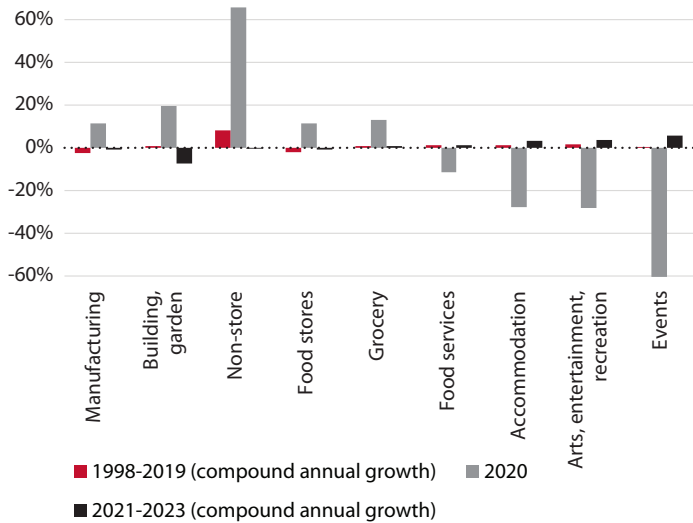


Source: Utah State Tax Commission, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

Nearly every economic sector experienced significant change between its pre-COVID (1998-2019) trend and its change between 2019 and 2020. Note the following interesting real per capita taxable sales trends, also summarized in Figure 4. These categories represent roughly 43% of the taxable sales base in 2023.

- **Manufacturing** - Manufacturing increased 11.3% between 2019 and 2020, compared to a declining pre-COVID trend of -2.3%.
- **Home Goods** - Building material, garden equipment, and supplies stores increased a remarkable 19.6% between 2019 and 2020, compared to 0.7% pre-COVID.
- **Food** - Food and beverage stores increased 11.4% between 2019 and 2020, compared to a declining pre-COVID trend of -1.9%. This stands in stark contrast to food services and drinking places, which dropped by 11.6% between 2019 and 2020, compared to a 1.3% pre-COVID growth trend. Grocery food sales also reflect these trends, growing at a compound annual growth rate of 0.9% between 2008 and 2019, then increasing 12.9% between 2019 and 2020 statewide.
- **Non-store** - Whereas non-store retailers grew strongly pre-COVID (8.2%), their taxable sales increased by 65.7% between 2019 and 2020, due to both changes in remote sales tax collection and pandemic effects.
- **Sectors with Major Declines** - As expected, some of the most significant declines between 2019 and 2020 included special event sales (-60.4% compared to 0.3% pre-COVID); arts, entertainment, and recreation (-28.4%, compared to 1.6% pre-COVID) and accommodation (-27.8%, compared to 1.3% pre-COVID).

Figure 6: Year-over Percent Change in Real Per Capita Taxable Sales in Selected Sectors



Source: Utah State Tax Commission, U.S. Bureau of Labor Statistics, Kem C. Gardner Policy Institute

After Pandemic Spike, Increasing Normalization

Total statewide inflation-adjusted per capita taxable sales returned to a weaker trajectory of -0.8% between 2021 and 2023 (post-COVID) compared to the -0.2% compound annual growth rate over the period between 1998 and 2019 (pre-COVID), likely due to base effects. In 2021, many taxable sales categories remained elevated due to pandemic-era effects, so using that year as a “base” year may indicate more dramatic declines than a comparison with the longer-term trend would suggest.

A drop in taxable retail trade largely drives this decline (real per capita change of -2.6% between 2021 and 2023, compared to pre-COVID growth of 0.3%). Taxable services, however, increased from a pre-COVID rate of 0.1% to 2.5% between 2021 and 2023. Taxable business investment also increased, from a pre-COVID rate of -1.5% to a rate of 0.7% between 2021 and 2023.

Notably, taxable retail trade and taxable services growth rates differ. Services and retail grew at relatively comparable rates between 1998 and 2019; services grew by 0.1%, whereas retail trade grew by 0.3%. However, the pandemic affected these supersectors differently, as services declined by 8.5% while retail increased by 12.1% between 2019 and 2020, primarily due to the consumption shift, as consumers could not take advantage of many services due to COVID restrictions. As a result, significant consumer spending shifted toward the purchase of goods, boosted by the disposable income increase due to federal stimulus and other policy interventions.

However, as many predicted, since 2021, real per capita taxable services returned to a more normal 2.5% growth rate, whereas retail trade declined by 2.6%. This reflects a return

toward the long-term, pre-COVID trend of a greater share of consumer spending shifting away from goods and towards services. State and local governments will likely see sales tax collections grow more in line with population growth and inflation, rather than at extremely elevated real and nominal growth rates that occurred during the pandemic era.

At the economic sector level, Utah experienced normalization among sectors that saw significant pandemic-era growth. For example, taxable sales from non-store retailers grew at a real per capita compound annual growth rate of 8.2% between 1998 and 2019, but dropped to a rate of -0.3% since 2021, following growth of 65.7% between 2019 and 2020 (note the discussion of “base effects” above). Similar trends exist for retail stores for building materials, garden equipment, and supplies (-7.5% since 2021, compared to 0.7% between 1998 and 2019, and 19.6% between 2019 and 2020), and wholesale trade of durable goods (-0.2% since 2021, compared to -1.1% between 1998 and 2019, and 6.0% between 2019 and 2020).

Lingering effects of the COVID-19 upheaval will likely still work their way through the economy in coming years. For example, the last round of pandemic federal stimulus, the American Rescue Plan Act (March 2021), provided state fiscal recovery grants that states can obligate until the end of 2024 and actually spend through the end of 2026. Thus, the economic disruptions resulting from the pandemic and related policy actions will likely continue to normalize over the coming years.

Moving forward, state forecasters project near-term taxable sales will stabilize to more typical consumption patterns, but at an elevated level compared to pre-pandemic levels due largely to remote sales.

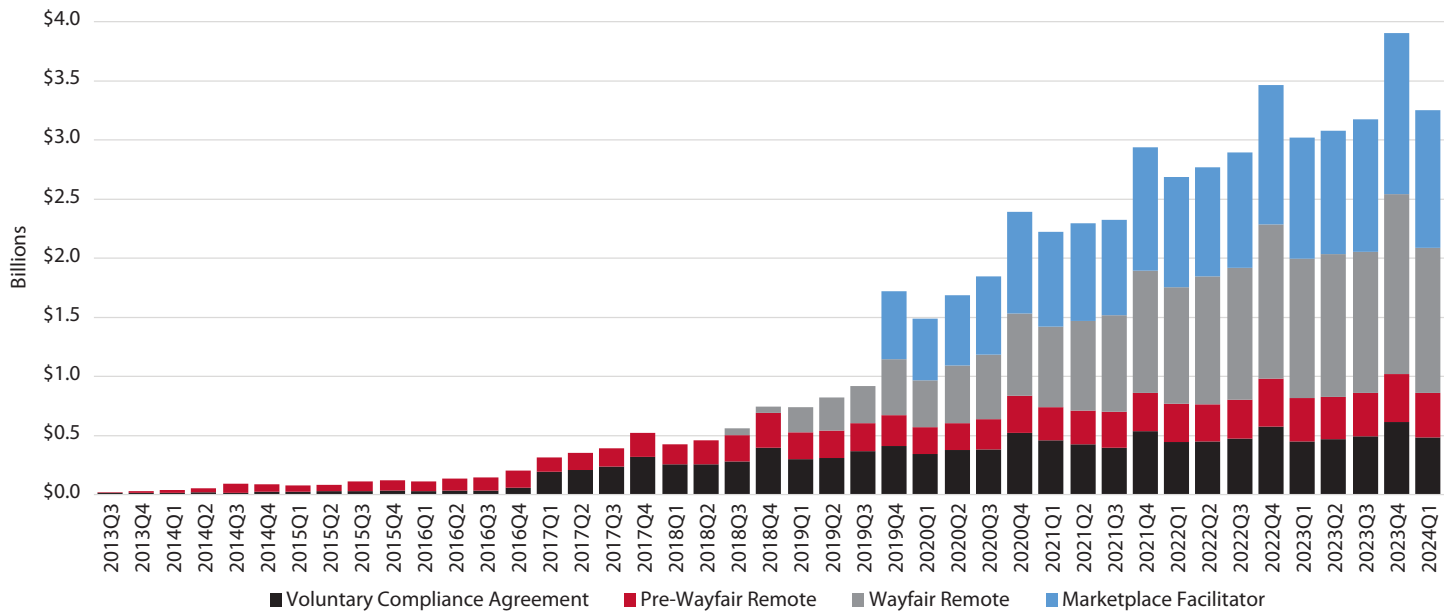
Remote and Online Sales Taxes

The advent of remote and online sales represents another significant structural change in the sales tax landscape. Remote sales became commonplace before the COVID-19 pandemic, but exploded once the pandemic hit and rendered in-person consumption challenging, and prohibited in some cases, during the onset of the pandemic.

Remote and Online Sales

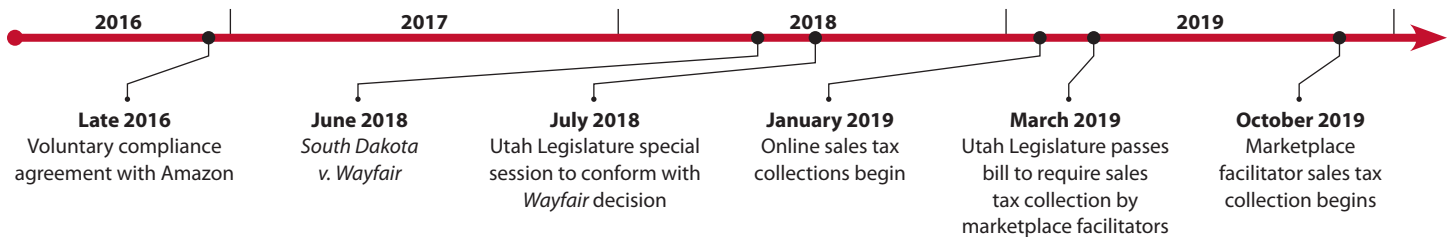
The term “remote” refers to sales made by sellers not physically located in the state; in statutory parlance, they do not have physical “nexus.” Online sales are those purchases made online, regardless of whether the seller has physical nexus in the state. For example, a purchase made on the Home Depot website would qualify as an online sale, but not a remote sale, because Home Depot has physical nexus in Utah. Significant overlap exists between online sales and remote sales because the rapid and widespread adoption of the internet-facilitated remote sales to a much greater degree than previous mechanisms, such as the Sears Roebuck catalog.

Figure 7: Nominal Quarterly Remote Taxable Sales, 2013 Q3 – 2024 Q1



Source: Utah State Tax Commission

Figure 8: Utah Remote Sales Collection Timeline



Source: Kem C. Gardner Policy Institute

Online and remote sales grew rapidly over the past decade. The number of Utah remote sellers collecting sales tax between 2013 and 2023 grew at a compound annual growth rate of 43.7%. Taxable sales classified in the “non-store retailer” NAICS code grew at a real per capita compound annual growth rate of 9.5% between 1998 and 2023, the fastest rate of all major economic sectors in the state. Remote sales collected grew at a real per capita compound annual growth rate of 40.7% between 2014 and 2023, in large part due to structural changes discussed below.

Use Tax Collections

Utah first imposed a use tax in 1937, legally requiring individuals and businesses that purchase goods or services for use in Utah but purchased elsewhere to remit tax on those goods and services. However, enforcement, especially at the individual or household level, proved extremely challenging. Thus, household compliance remained minimal until recent years, when legal decisions and policy changes responded to the changing landscape and increase in both remote and online sales.

Prior to these decisions and changes, the state did collect some sales tax on remote sales. Due to larger amounts and better record-keeping access, the state historically collected a larger share of use taxes on business purchases. Utah also used to offer a discount on tax remittance for remote sales from companies that voluntarily remitted sales tax on their remote sales. Additionally, some companies entered into voluntary compliance agreements to remit sales tax on remote sales. In calendar year 2016, the year before major changes in remote and online sales taxation began, the state recorded nearly \$600 million in remote taxable sales (representing about \$28 million in state revenues).

Increasing Remote Sales Collections

Utah’s first significant milestone in collecting owed-but-uncollected taxes came through a voluntary compliance agreement with Amazon, signed in late 2016. Amazon planned to open a customer fulfillment center in Utah and entered into a lease on a large warehouse space in West Valley City in 2017. Amazon’s imminent physical nexus likely incentivized their voluntary compliance agreement to preclude the state from

seeking back sales and use taxes upon their establishment of physical nexus. Collection of taxes under this agreement began on January 1, 2017.

Wayfair Decision and Its Results

Then, on June 21, 2018, the U.S. Supreme Court issued a long-anticipated decision in *South Dakota v. Wayfair, Inc.* (known as *Wayfair*). The decision held that states could require collection and remittance of sales tax on purchases made from most out-of-state sellers, regardless of whether the seller had physical nexus in that state.

In July 2018, the Utah Legislature convened in a special session to enact S.B. 2001, "Online Sales Tax Amendments," which modified state statute to conform with the *Wayfair* decision. Although some remote sellers began to remit sales tax to the state immediately following passage of the bill, the bill took effect January 1, 2019, and the portion of Utah sales tax attributable to *Wayfair* increased significantly between the last quarter of 2018 and the first quarter of 2019.

Marketplace Facilitators

In 2019, the Utah Legislature passed S.B. 168, "Sales Tax and Use Revisions," which required sales tax collection and remission by marketplace facilitators (platforms that facilitate sales by multiple vendors, such as eBay) that either have Utah nexus or have either at least \$100,000 in gross revenue or at least 200 transactions annually. Some confusion existed following implementation of the *Wayfair* decision. Some marketplace facilitators argued that they should not have to collect or remit sales tax on sales through their platform, because they did not actually sell the goods, but merely acted as a facilitator. S.B. 168 clarified that marketplace facilitators did have to collect and remit state sales tax; the law became effective on October 1, 2019. The nominal effects of each of these policy changes are evident in Figure 7.

The timing of these changes proved fortuitous for state collections. When the COVID pandemic hit in early 2020, Utah had already established the necessary statutory framework to collect sales tax on nearly all remote and online sales. This helped bolster Utah's sales tax collections during the pandemic when they may have otherwise declined, as many sales shifted from brick-and-mortar sellers to online and/or remote sellers in the face of public health restrictions. Indeed, real per capita remote taxable sales grew by 68% between 2019 and 2020. Similarly, real per capita taxable sales from non-store retailers grew by 63% in the same year, the strongest growth of any

major economic sector. Perhaps less fortuitous is that this timing creates a challenge for understanding the effect of the remote sales laws in isolation, as the COVID-19 pandemic created an acceleration in remote and online sales coinciding with implementation of the new policies, making it difficult to determine causation.

Although it remains unclear which portions may be net increases and which portions represent shifts from previously collected taxable sales and revenue from brick-and-mortar sellers, between 2016 and 2023 remote taxable sales grew from nearly \$600 million to over \$13 billion. This represents an increase in state revenues from roughly \$28 million to nearly \$640 million. Overall real per capita taxable sales may be settling in the range of \$30,000 (an increase of about 16% over 2019's \$25,800), although it is still too early to definitively state the "new normal" range. Legal exemptions for smaller sellers and non-compliance may still result in uncollected taxes on remote sales. While perfect compliance is always the goal, non-compliance presents in all forms of taxation and the amount generated by perfect compliance would likely not significantly raise sales tax collections.

Conclusion

Sales tax remains a critical component of Utah's tax portfolio, at both the state and local level. While population growth, inflation, and Utah's thriving economy bolster sales tax collections, the changing economic landscape also strains the current sales tax structure. As indicated by data from the Great Recession, goods consumption tends to contract more severely in economic downturns than does services consumption. However, Utah taxes a smaller share of services than goods, thus resulting in more sales tax volatility during recessions.

The COVID-19 pandemic temporarily reversed the long-term trend toward consumption of services, but recent data indicate a normalization back toward that trend. However, due to the long tail effects of the pandemic and associated policy action like federal stimulus, the sales tax may not fully normalize for years to come.

While Utah policy does not reflect the modern economy's reliance on services, Utah policymakers' action to collect sales tax on a majority of remote sales helps to prevent an eroding sales tax base. Utah policymakers may need to consider additional tax and budget policies to ensure that all levels of government have appropriately sufficient and sustainable funds to meet Utah citizens' core service demands, such as right-sizing rainy day funds for revenue volatility.

Endnotes

1. <http://fred.stlouisfed.org/series/UNRATE>
2. The enactment of new and expanded exemptions related to business investment, including manufacturing equipment and replacement parts and telecommunications and mining equipment and machinery, during this time period conflates the analysis, as these exemptions contracted the sales tax base. Thus, the Great Recession largely but not wholly drove the decline in taxable business investment.

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