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Tax Bulletin

Tax Bulletin 11-09

Effective Date: Oct. 1, 2009

Re: Municipality Transient Room Tax Imposed by Sunset

Utah Code §§59-12-352 – 353 allow a municipality to impose a transient room tax of up to 1.5 percent on rents charged for use of public accommodations for less than 30 days in a row in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home.

The city of Sunset (Davis County) will impose the municipality transient room tax at 1 percent starting Oct. 1, 2009. Because Davis County imposes a 4.25 percent transient room tax, the total transient room tax in Sunset will be 5.25 percent.

Anyone who provides public accommodations in Sunset must start collecting the municipality transient room tax, in addition to other state and local taxes, Oct. 1, 2009.

Report and pay the transient room tax on the *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- October 2009 (monthly filers)
- October-December 2009 (quarterly filers)
- January-December 2009 (annual filers)

For these changes and all other current rates, see the sales tax rate charts at tax.utah.gov/sales/rates.html.

QUESTIONS...



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