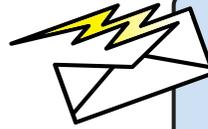


Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
tax.utah.gov



Receive tax bulletins by e-mail.

To subscribe, send an e-mail to:
join-tx-alltax@list.utah.gov
Leave "subject" and "message" blank.

Subscribe to the Tax Bulletin RSS feed at:
tax.utah.gov/commission/bulletins

Tax Bulletin

Tax Bulletin 1-13

Effective Date: April 1, 2013

Re: Kamas Imposes Municipal Telecommunications License Tax

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service in a city or town.

Kamas (Summit County) will begin imposing the municipal telecom license tax of 3.5 percent starting April 1, 2013.

Sellers must collect a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Kamas starting on that date.

Report and pay this tax electronically on your *Municipal Telecom License Tax Return* (TC-62Z) at **taxexpress.utah.gov** starting with the following periods:

- April 2013 (monthly filers)
- April-June 2013 (quarterly filers)
- Jan.-Dec. 2013 (annual filers)

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

QUESTIONS...

 **E-mail:** **taxmaster@utah.gov**
Internet: tax.utah.gov
Phone: 801-297-2200
Toll Free: 1-800-662-4335
TDD: 801-297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit tax.utah.gov.



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134



PRSR STD
U.S. Postage
PAID
Salt Lake City, UT
Permit #4621