

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



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Tax Bulletin 1-14

Effective Date: Apr. 1, 2014

Re: Municipal Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1.0 percent on rents charged on use of public accommodations for less than 30 consecutive days in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

South Jordan

South Jordan (Salt Lake County) will impose the municipality transient room tax at 1.0 percent starting April 1, 2014.

The total transient room tax in South Jordan will then be 5.75 percent. Those providing public accommodations in South Jordan must collect this new rate on taxable transient room transactions.

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

- April 2014 (monthly filers)
- April-June 2014 (quarterly filers)
- Jan.-Dec. 2014 (annual filers)

We encourage you to file and pay online at taxexpress.utah.gov.

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
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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.