

Utah State Tax Commission  
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tax.utah.gov



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## Tax Bulletin 1-15

**Effective Date: April 1, 2015**

### Re: Clearfield, American Fork and Washington County Impose Botanical, Cultural, Recreational and Zoological Tax

Utah Code §59-12-1402 allows a city or town to impose a botanical, cultural, recreational and zoological organizations or facilities tax of .1 percent on taxable sales.

Utah Code §59-12-703 allows a county to impose a botanical, cultural, recreational and zoological organizations or facilities tax of .1 percent on taxable sales.

Clearfield (Davis County) and American Fork (Utah County) will impose the botanical, cultural, recreational and zoological tax at .1 percent. The new combined sales tax rate in Clearfield will be 6.60 percent. The new combined sales tax rate in American Fork will be 6.85 percent.

Washington County will impose the botanical, cultural, recreational and zoological tax, increasing the combined sales tax rate by .1 percent for all jurisdictions within the county.

Report this tax on your Sales and Use Tax Return starting with the following periods:

- April 2015 (monthly filers)
- April-June 2015 (quarterly filers)
- Jan-Dec 2015 (annual filers)

#### QUESTIONS...

 **E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
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# Tax Bulletin