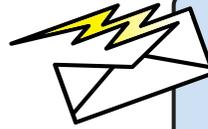


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Tax Bulletin 2-13

Effective Date: April 1, 2013

Re: Ballard Imposes Municipality Transient Room Tax

Utah Code §§59-12-352 – 353 allow a municipality to impose a transient room tax of up to 1.5 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.

Ballard (Uintah County) will impose the municipality transient room tax at 1.0 percent starting April 1, 2013.

The total transient room tax in Ballard will then be 5.25 percent. Those providing public accommodations in Ballard must collect this new rate* on taxable transient room transactions.

*The new rate is in addition to other state and local taxes.

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, 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
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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.

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