

Utah State Tax Commission
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tax.utah.gov



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Tax Bulletin 2-15

Effective Date: April 1, 2015

Re: Millard County Imposes Restaurant Tax

Utah Code §59-12-603 allows a county to impose a tax to fund tourism of up to 1 percent on food and alcoholic beverage sales by restaurants.

Millard County will impose the restaurant tax at 1 percent. Any retail establishment whose primary business is selling prepared food for immediate consumption in Millard County must collect the restaurant tax, in addition to other state and local taxes.

Report and pay the restaurant tax on the *Restaurant Tax Return*, form TC-62F, starting with the following periods:

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

See Pub 25, *Sales and Use Tax General Information*, and Pub 55, *Sales Tax Information for Restaurants*, to learn more about the restaurant tax.

QUESTIONS...



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Tax Bulletin