



Tax Bulletin

Tax Bulletin 2-16

Effective Date: Apr. 1, 2016

Re: Green River and Layton 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.

Green River (Emery County) and Layton (Davis County) will each impose the botanical, cultural, recreational and zoological tax at .1 percent starting Apr. 1, 2016.

The new combined sales tax rate in Green River will be 7.85 percent.

The new combined sales tax rate in Layton will be 6.85 percent*.

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

- April 2016 (monthly filers)
- Apr-June 2016 (quarterly filers)
- Jan-Dec 2016 (annual filers)

* The combined sales tax rate in Layton includes an additional .25 percent county option sales and use tax to fund highways and public transit imposed by Davis County starting Apr. 1, 2016. (see Tax Bulletin 1-16)

QUESTIONS...

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