

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



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Tax Bulletin 3-14

Effective Date: July 1, 2014

Re: Farr West Imposes 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.

Farr West (Weber County) will impose the municipality transient room tax at 1.0 percent starting July 1, 2014.

The total transient room tax in Farr West will then be 5.25 percent. Those providing public accommodations in Farr West 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:

- July 2014 (monthly filers)
- July-Sept. 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
Internet: tax.utah.gov
Phone: 801-297-2200
Toll Free: 1-800-662-4335
TDD: 801-297-2020

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