

# Tax Bulletin

## Tax Bulletin 3-16

**Effective Date: Apr. 1, 2016**

### Re: Dutch John Imposes Basic Resort Tax

Utah Code §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Dutch John (Daggett County) will begin imposing the resort communities tax starting Apr. 1, 2016. Sellers must collect 1.1 percent resort communities tax on all taxable sales in Dutch John starting on that date. This will raise the combined sales and use tax rate from 6.95 percent to 8.05 percent.

Certain sales are exempt from the resort communities tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)
- Modular, manufactured or mobile homes (TC-62X)
- NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort communities tax.

Report the resort communities 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)

#### QUESTIONS...

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