

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



Receive tax bulletins by e-mail.

To subscribe, send an e-mail to:
join-tx-alltax@list.utah.gov
Leave "subject" and "message" blank.

 Follow us on Twitter at:
twitter.com/UtahTaxWebsite

Tax Bulletin 4-14

Effective Date: Oct. 1, 2014

Re: Brigham City Increases Municipal Energy Sales and Use Tax; Emery City Imposes Municipal Telecommunications License Tax

Brigham City

Utah Code §10-1-304 allows cities to impose a municipal energy sales and use tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

Brigham City (Box Elder County) will increase its municipal energy tax from 4 percent to 6 percent on Oct. 1, 2014. Starting on that date, sellers must collect municipal energy sales tax at the new 6 percent rate on all taxable sales of energy in Brigham City.

Continue to report and pay this tax according to the guidelines in Utah Code §10-1-307.

Emery City

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service in a city or town.

Emery City (Emery County) will begin imposing the municipal telecom license tax of 3.5 percent starting Oct. 1, 2014. Sellers must collect a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Emery City starting on that date.

Report and pay this tax electronically on your Municipal Telecom License Tax Return (TC-62Z) at **taxexpress.utah.gov** starting with the following periods:

- October 2014 (monthly filers)
- Oct.-Dec. 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**.

(Continued on back page)



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134



PRSRT STD
U.S. Postage
PAID
Salt Lake City, UT
Permit #4621

(Continued from page 1)

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: 801-297-2200
Toll Free: 1-800-662-4335
TDD: 801-297-2020

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.