



Bulletin Tax

Tax Bulletin 5-16

Effective Date: Apr. 1, 2016

Re: Transient Room Taxes in Morgan County, Daggett County, Morgan City and Hildale

County Transient Room Tax

Utah Code §59-12-301 allows counties to impose a transient room tax of up to 4.25 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.

Morgan County and Daggett County will each increase the county transient room tax from 3 percent to 4.25 percent starting Apr. 1, 2016.

Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 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.

NOTE: The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Morgan City (Morgan County) and Hildale (Washington County) will each impose the municipality transient room tax at 1 percent starting Apr. 1, 2016.

New Combined Sales Tax Rates

- The total transient room tax in unincorporated Morgan County will be 4.25 percent.
- The total transient room tax in Morgan City will be 5.25 percent.
- The total transient room tax in Daggett County will be 4.25 percent.
- The total transient room tax in Hildale will be 5.25 percent.

Those providing public accommodations in Morgan County, Daggett County, Morgan City or Hildale must collect these new transient room taxes, in addition to other state and local taxes.

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

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

(Continued on back page)

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(Continued from page 1)

QUESTIONS...

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