

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



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# Tax Bulletin

## **Tax Bulletin 7-13**

**Effective Date: Oct. 1, 2013**

### **Re: Tropic Imposes Municipal Telecommunications License Tax**

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.

Tropic will begin imposing the municipal telecom license tax of 3.5 percent starting Oct. 1, 2013.

Sellers must collect a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Tropic 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 2013 (monthly filers)
- Oct.-Dec. 2013 (quarterly filers)
- Jan.-Dec. 2013 (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**.

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### QUESTIONS...

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**Internet:** [tax.utah.gov](http://tax.utah.gov)  
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