



# Bulletin Tax

## Tax Bulletin 7-16

**Effective Date: July 1, 2016**

### Re: Sales Tax Rate Changes

#### Provo Imposes Botanical, Cultural, Recreational and Zoological Tax

Utah Code §59-12-1402 allows a city or town to impose a botanical, cultural, recreational and zoological organizations or facilities tax of .10 percent on taxable sales.

Provo (Utah County) will impose the botanical, cultural, recreational and zoological tax at .10 percent. The new combined sales and use tax rate in Provo will be 6.85 percent.

#### Naples Imposes City or Town Option Sales and Use Tax

Utah Code §59-12-2103 allows a city or town option sales and use tax of up to .20 percent.

Naples (Uintah County) will impose this city or town option sales and use tax citywide at .20 percent. The new combined sales and use tax rate in Naples will be 6.55 percent.

#### Counties Impose County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of .25 percent to fund highways and public transit.

Tooele County and Sanpete County will impose this highways and public transit tax county-wide at .25 percent.

The .25 percent increase will raise the combined sales tax rate in all locations within these counties. Get the tax rate for each location on our website at [tax.utah.gov/sales](http://tax.utah.gov/sales).

Report these taxes on your *Sales and Use Tax Return* starting with the following periods:

- July 2016 (monthly filers)
- July-Sept 2016 (quarterly filers)
- Jan-Dec 2016 (annual filers)



Utah State Tax Commission  
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**QUESTIONS...**

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