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Tax Bulletin

Tax Bulletin 8-13

Effective Date: Oct. 1, 2013

Re: Municipal Transient Room Tax

Utah Code §§59-12-352 – 353 allow a municipality to impose a transient room tax of up to 1.5 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. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Cedar City

Cedar City (Iron County) will impose the municipality transient room tax at 1.0 percent starting Oct. 1, 2013.

The total transient room tax in Cedar City will then be 5.25 percent. Those providing public accommodations in Cedar City must collect this new rate* on taxable transient room transactions.

Brian Head

Brian Head (Iron County) will impose the municipality transient room tax at 1.0 percent starting Oct. 1, 2013.

The total transient room tax in Brian Head will then be 5.25 percent. Those providing public accommodations in Brian Head must collect this new rate* on taxable transient room transactions.

*The new rate is in addition to other state and local taxes.

Report and pay transient room tax on your *Transient Room Tax Return* (TC-62T) 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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