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Tax Bulletin 15-10

Effective Date: Jan. 1, 2011

Re: County Transient Room Tax Increase in Sevier County and Municipality Transient Room Tax Imposed by Fillmore

Utah Code §59-12-301 authorizes counties to impose the county transient room tax of up to 4.25 percent on rents charged to use public accommodations for less than 30 consecutive days in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home.

Additionally, Utah Code §§59-12-352 – 353 allow a municipality transient room tax of up to 1.5 percent.

The following changes will take effect Jan. 1, 2011:

- Sevier County will increase the county transient room tax from 3 percent to 4.25 percent. Anyone providing public accommodations in Sevier County must collect this new rate* on taxable transient room transactions.
- Fillmore (Millard County) will impose the municipality transient room tax at 1 percent. The total transient room tax in Fillmore will be 4.0 percent. Delta already imposes the 1 percent municipality transient room tax for a total transient room tax there of 4 percent. All other locations in Millard County stay at 3 percent. Those providing public accommodations in Fillmore 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 the transient room tax on the *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- January 2011 (monthly filers)
- January-March 2011 (quarterly filers)
- January-December 2011 (annual filers)

For these changes and all other current rates, see the sales tax rate charts at tax.utah.gov/sales/rates.html.

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