



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax          FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax      RR = Resort Revenue Tax  
 HT = Highways Tax              ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

| Location         | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |        |    |    |        |                        |                |                |        |    |                        |         |        |    |              |              |        |
|------------------|-----------------------|-------------------------|--------|--------|--------|----|----|--------|------------------------|----------------|----------------|--------|----|------------------------|---------|--------|----|--------------|--------------|--------|
|                  |                       | Sales & Use Tax Return  |        |        |        |    |    |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |    | Combined<br>Trans Rate | Tourism |        |    | Resort<br>RR | Energy<br>ME |        |
|                  |                       | ST                      | LS     | MT     | RH     | CZ | HT | CO     |                        |                | TR             | TM     | TT |                        | MV      | FF     | FG |              |              |        |
| Beaver County    | 01-000                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    |              |              |        |
| Beaver City      | 01-002                | 4.750%                  | 1.000% |        | 1.000% |    |    | 0.250% | 7.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    |              |              | 6.000% |
| Milford          | 01-008                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    |              |              | 5.000% |
| Minersville      | 01-009                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    |              |              | 6.000% |
| Box Elder County | 02-000                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Bear River       | 02-004                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Brigham          | 02-017                | 4.750%                  | 1.000% | 0.250% |        |    |    | 0.250% | 6.250%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 2.250% |
| Corinne          | 02-025                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 2.000% |
| Deweyville       | 02-032                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Elwood           | 02-035                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Fielding         | 02-041                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Garland          | 02-044                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 4.000% |
| Honeyville       | 02-054                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Howell           | 02-057                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Mantua           | 02-069                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Perry            | 02-086                | 4.750%                  | 1.000% | 0.250% |        |    |    | 0.250% | 6.250%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 2.000% |
| Plymouth         | 02-090                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Portage          | 02-092                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Snowville        | 02-100                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 | 1.000%         |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Tremonton        | 02-113                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 6.000% |
| Willard          | 02-120                | 4.750%                  | 1.000% | 0.250% |        |    |    | 0.250% | 6.250%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 6.000% |
| Cache County     | 03-000                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Amalga           | 03-001                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Clarkston        | 03-014                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Cornish          | 03-017                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Hyde Park        | 03-032                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Hyrum            | 03-033                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 6.000% |
| Lewiston         | 03-036                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Logan            | 03-038                | 4.750%                  | 1.000% | 0.250% |        |    |    | 0.250% | 6.250%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 6.000% |
| Mendon           | 03-041                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Millville        | 03-044                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 4.000% |
| Newton           | 03-047                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| North Logan      | 03-049                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Paradise         | 03-053                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Providence       | 03-056                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 4.000% |
| Richmond         | 03-059                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 6.000% |
| River Heights    | 03-060                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 3.000% |
| Smithfield       | 03-062                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |
| Wellsville       | 03-076                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              | 5.000% |
| Trenton          | 03-081                | 4.750%                  | 1.000% |        |        |    |    | 0.250% | 6.000%                 |                |                | 3.000% |    |                        | 3.000%  | 2.500% |    | 1.000%       |              |        |



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| Location        | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |    |    |        |        |                        |                |                |        |        |                        |         |        |        |              |              |  |        |
|-----------------|-----------------------|-------------------------|--------|--------|----|----|--------|--------|------------------------|----------------|----------------|--------|--------|------------------------|---------|--------|--------|--------------|--------------|--|--------|
|                 |                       | Sales & Use Tax Return  |        |        |    |    |        |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |        | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |  |        |
|                 |                       | ST                      | LS     | MT     | RH | CZ | HT     | CO     |                        |                | TR             | TM     | TT     |                        | MV      | FF     | FG     |              |              |  |        |
| Nibley          | 03-098                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  | 6.000% |
| Carbon County   | 04-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Helper          | 04-016                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Price           | 04-035                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        | 1.000%       |              |  | 6.000% |
| Scotfield       | 04-040                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Sunnyside       | 04-046                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  | 6.000% |
| Wellington      | 04-053                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| East Carbon     | 04-058                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Daggett County  | 05-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Manila          | 05-006                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |  |        |
| Davis County    | 06-000                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Bountiful       | 06-004                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 6.000% |
| Centerville     | 06-006                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 5.000% |
| Clearfield      | 06-008                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 6.000% |
| Fruit Heights   | 06-010                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Farmington      | 06-017                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 6.000% |
| Kaysville       | 06-026                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 5.000% |
| Layton          | 06-030                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 4.000% |
| North Salt Lake | 06-035                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| South Weber     | 06-045                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Sunset          | 06-048                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 4.000% |
| Syracuse        | 06-049                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 3.000% |
| West Point      | 06-056                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Woods Cross     | 06-057                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Clinton         | 06-059                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  | 6.000% |
| West Bountiful  | 06-061                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 7.000% | 1.000%       |              |  |        |
| Duchesne County | 07-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |  |        |
| Altamont        | 07-001                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |  |        |
| Duchesne City   | 07-008                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |  | 6.000% |
| Myton           | 07-017                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |  | 5.000% |
| Roosevelt       | 07-019                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                |                | 3.000% | 1.500% |                        | 4.500%  | 2.500% | 3.000% | 1.000%       |              |  | 6.000% |
| Tabiona         | 07-020                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |  |        |
| Emery County    | 08-000                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  |        |
| Castle Dale     | 08-001                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  | 3.000% |
| Clawson         | 08-003                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  |        |
| Cleveland       | 08-004                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  |        |
| Elmo            | 08-007                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  |        |
| Emery City      | 08-008                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  | 6.000% |
| Ferron          | 08-009                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |  | 1.000% |



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|------------------|-----------------------|-------------------------|--------|----|--------|----|--------|--------|------------------------|----------------|----------------|--------|--------|------------------------|---------|--------|--------|--------------|--------------|
|                  |                       | Sales & Use Tax Return  |        |    |        |    |        |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |        | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |
|                  |                       | ST                      | LS     | MT | RH     | CZ | HT     | CO     |                        |                | TR             | TM     | TT     |                        | MV      | FF     | FG     |              |              |
| Green River      | 08-011                | 4.750%                  | 1.000% |    |        |    | 0.250% | 6.000% |                        |                | 3.000%         | 1.000% |        | 4.000%                 | 2.500%  |        |        | 1.500%       |              |
| Huntington       | 08-012                | 4.750%                  | 1.000% |    |        |    |        | 5.750% |                        |                | 3.000%         |        |        |                        | 2.500%  |        |        |              | 6.000%       |
| Orangeville      | 08-016                | 4.750%                  | 1.000% |    |        |    |        | 5.750% |                        |                | 3.000%         |        |        |                        | 3.000%  | 2.500% |        |              | 3.000%       |
| Garfield County  | 09-000                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Antimony         | 09-001                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Boulder          | 09-002                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.000%       |
| Cannonville      | 09-004                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Escalante        | 09-005                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 4.000%       |
| Hatch            | 09-006                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Henrieville      | 09-008                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Panguitch        | 09-011                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.000%       |
| Tropic           | 09-015                | 4.750%                  | 1.000% |    | 1.000% |    |        | 0.250% | 7.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.000%       |
| Grand County     | 10-000                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | (a)    |        |                        |         | 2.500% | 3.000% | 1.000%       |              |
| Castle Valley    | 10-005                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | (a)    |        |                        |         | 2.500% | 3.000% | 1.000%       |              |
| Moab             | 10-011                | 4.750%                  | 1.000% |    |        |    | 0.250% | 0.250% | 6.250%                 |                |                | (a)    | 1.500% |                        |         | 2.500% | 3.000% | 1.000%       | 1.500%       |
| East Green River | 10-025                | 4.750%                  | 1.000% |    |        |    | 0.250% | 0.250% | 6.250%                 |                |                | (a)    | 1.000% |                        |         | 2.500% | 3.000% | 1.000%       | 1.500%       |
| Iron County      | 11-000                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Cedar City       | 11-003                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 6.000%       |
| Enoch            | 11-005                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.000%       |
| Kanarraville     | 11-012                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Paragonah        | 11-018                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Parowan          | 11-019                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 6.000%       |
| Brian Head       | 11-028                | 4.750%                  | 1.000% |    |        |    | 0.250% | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.500%       |
| Juab County      | 12-000                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Eureka           | 12-009                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Levan            | 12-019                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Mona             | 12-024                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Nephi            | 12-026                | 4.750%                  | 1.000% |    |        |    | 0.250% | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Rocky Ridge Town | 12-030                | 4.750%                  | 1.000% |    |        |    |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Kane County      | 13-000                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Alton            | 13-001                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Glendale         | 13-002                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Kanab            | 13-004                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       | 1.000%       |
| Orderville       | 13-007                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Big Water        | 13-010                | 4.750%                  | 1.000% |    | 1.000% |    |        |        | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |
| Millard County   | 14-000                | 4.750%                  | 1.000% |    |        |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |
| Delta            | 14-010                | 4.750%                  | 1.000% |    |        |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              | 4.000%       |
| Fillmore         | 14-014                | 4.750%                  | 1.000% |    |        |    |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              | 6.000%       |



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax    MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax        FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax      FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax            ME = Municipal Energy  
 CO = County Option Sales Tax    TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

| Location         | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |    |        |    |        |                        |                |                |        |        |                        |         |        |        |              |              |        |
|------------------|-----------------------|-------------------------|--------|--------|----|--------|----|--------|------------------------|----------------|----------------|--------|--------|------------------------|---------|--------|--------|--------------|--------------|--------|
|                  |                       | Sales & Use Tax Return  |        |        |    |        |    |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |        | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |        |
|                  |                       | ST                      | LS     | MT     | RH | CZ     | HT | CO     |                        |                | TR             | TM     | TT     |                        | MV      | FF     | FG     |              |              |        |
| Hinckley         | 14-023                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              | 4.000% |
| Holden           | 14-024                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Kanosh           | 14-026                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Leamington       | 14-028                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Lynndyl          | 14-030                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Meadow           | 14-034                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Oak City         | 14-037                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              |        |
| Scipio           | 14-040                | 4.750%                  | 1.000% |        |    |        |    | 5.750% |                        |                | 3.000%         |        |        | 3.000%                 | 2.500%  |        |        |              |              | 4.000% |
| Morgan County    | 15-000                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Morgan City      | 15-007                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Piute County     | 16-000                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Circleville      | 16-003                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Junction         | 16-005                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Kingston         | 16-006                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Marysvale        | 16-007                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Rich County      | 17-000                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Garden City      | 17-001                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Laketown         | 17-002                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Randolph         | 17-005                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Woodruff         | 17-010                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Salt Lake County | 18-000                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| Alta             | 18-003                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       | 1.000%       |        |
| Bluffdale        | 18-019                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| Draper           | 18-039                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| Herriman         | 18-060                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| Holladay         | 18-065                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% | 1.000% | 0.500%                 | 4.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| Midvale          | 18-093                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| Murray           | 18-096                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| Riverton         | 18-118                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| Salt Lake City   | 18-122                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| Sandy            | 18-131                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| South Jordan     | 18-138                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| South Salt Lake  | 18-139                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% | 1.000% | 0.500%                 | 4.500%  | 2.500% | 7.000% | 1.000%       |              | 5.000% |
| Taylorsville     | 18-142                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              |        |
| West Jordan      | 18-155                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 5.500% |
| West Valley City | 18-167                | 4.750%                  | 1.000% | 0.250% |    | 0.100% |    | 0.250% | 6.350%                 |                |                | 3.000% |        | 0.500%                 | 3.500%  | 2.500% | 7.000% | 1.000%       |              | 6.000% |
| San Juan County  | 19-000                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        |              |              |        |
| Blanding         | 19-002                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        |              |              |        |
| Monticello       | 19-009                | 4.750%                  | 1.000% |        |    |        |    | 0.250% | 6.000%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        |              | 0.500%       | 6.000% |



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
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| Location       | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |    |    |        |        |                        |                |                |     |    |                        |         |        |        |              |              |
|----------------|-----------------------|-------------------------|--------|--------|----|----|--------|--------|------------------------|----------------|----------------|-----|----|------------------------|---------|--------|--------|--------------|--------------|
|                |                       | Sales & Use Tax Return  |        |        |    |    |        |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |     |    | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |
|                |                       | ST                      | LS     | MT     | RH | CZ | HT     | CO     |                        |                | TR             | TM  | TT |                        | MV      | FF     | FG     |              |              |
| Sanpete County | 20-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Centerfield    | 20-004                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 6.000%       |
| Ephraim        | 20-008                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 6.000%       |
| Fairview       | 20-009                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Fayette        | 20-010                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Fountain Green | 20-011                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Gunnison       | 20-014                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 6.000%       |
| Manti          | 20-020                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Mayfield       | 20-021                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Moroni         | 20-023                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Mt. Pleasant   | 20-024                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 6.000%       |
| Spring City    | 20-031                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Sterling       | 20-032                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Wales          | 20-033                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Sevier County  | 21-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Annabella      | 21-001                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Aurora         | 21-002                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Elsinore       | 21-014                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Glenwood       | 21-018                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Joseph         | 21-025                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Koosharem      | 21-029                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Monroe         | 21-031                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Redmond        | 21-033                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Richfield      | 21-034                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         | (a) |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 3.000%       |
| Salina         | 21-035                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         | (a) |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Sigurd         | 21-038                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Summit County  | 22-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Coalville      | 22-006                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Francis        | 22-013                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Henefer        | 22-017                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Kamas          | 22-022                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 4.000%       |
| Oakley         | 22-029                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Park City      | 22-030                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% | 1.000%       | 6.000%       |
| Tooele County  | 23-000                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Erda           | 23-017                | 4.750%                  | 1.000% | 0.250% |    |    |        |        | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Grantsville    | 23-023                | 4.750%                  | 1.000% | 0.250% |    |    |        |        | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              | 6.000%       |
| Lakepoint      | 23-030                | 4.750%                  | 1.000% | 0.250% |    |    |        |        | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Lincoln        | 23-065                | 4.750%                  | 1.000% | 0.250% |    |    |        |        | 6.000%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Ophir          | 23-037                | 4.750%                  | 1.000% |        |    |    |        |        | 5.750%                 |                | 3.000%         |     |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax          FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax      RR = Resort Revenue Tax  
 HT = Highways Tax              ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

| Location         | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |        |        |        |        |                        |                |                |        |        |                        |         |        |        |              |              |        |
|------------------|-----------------------|-------------------------|--------|--------|--------|--------|--------|--------|------------------------|----------------|----------------|--------|--------|------------------------|---------|--------|--------|--------------|--------------|--------|
|                  |                       | Sales & Use Tax Return  |        |        |        |        |        |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |        | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |        |
|                  |                       | ST                      | LS     | MT     | RH     | CZ     | HT     | CO     |                        |                | TR             | TM     | TT     |                        | MV      | FF     | FG     |              |              |        |
| Stockton         | 23-046                | 4.750%                  | 1.000% |        |        |        |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Tooele City      | 23-048                | 4.750%                  | 1.000% | 0.250% |        |        |        |        | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Vernon           | 23-050                | 4.750%                  | 1.000% |        |        |        |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Wendover         | 23-052                | 4.750%                  | 1.000% |        |        |        |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Rush Valley      | 23-056                | 4.750%                  | 1.000% |        |        |        |        |        | 5.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Stansbury Park   | 23-066                | 4.750%                  | 1.000% | 0.250% |        |        |        |        | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Uintah County    | 24-000                | 4.750%                  | 1.000% |        | 0.400% | 0.100% |        | 0.250% | 6.500%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |        |
| Naples           | 24-014                | 4.750%                  | 1.000% |        | 0.400% | 0.100% |        | 0.250% | 6.500%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              | 6.000% |
| Vernal           | 24-024                | 4.750%                  | 1.000% |        | 0.400% | 0.100% | 0.250% | 0.250% | 6.750%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              | 6.000% |
| Ballard          | 24-028                | 4.750%                  | 1.000% |        | 0.400% | 0.100% |        | 0.250% | 6.500%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% | 3.000% | 1.000%       |              |        |
| Utah County      | 25-000                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Alpine           | 25-001                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| American Fork    | 25-002                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Cedar Fort       | 25-019                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Eagle Mountain   | 25-030                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Genola           | 25-038                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Goshen           | 25-043                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Lehi             | 25-066                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Lindon           | 25-070                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        | 1.000%       |              | 3.500% |
| Mapleton         | 25-073                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Orem             | 25-083                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        | 1.000%       |              | 5.360% |
| Payson           | 25-085                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Pleasant Grove   | 25-088                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 5.051% |
| Provo            | 25-090                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Provo Canyon     | 25-093                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Salem            | 25-096                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Santaquin        | 25-097                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Saratoga Springs | 25-098                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Highland         | 25-099                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Spanish Fork     | 25-103                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Springville      | 25-106                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% | (a)    |                        | 3.000%  | 2.500% |        | 1.000%       |              | 3.500% |
| Vineyard         | 25-117                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Cedar Hills      | 25-123                | 4.750%                  | 1.000% | 0.250% |        |        |        | 0.250% | 6.250%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Elk Ridge        | 25-124                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Woodland Hills   | 25-125                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              | 6.000% |
| Wasatch County   | 26-000                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Charleston       | 26-003                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |
| Heber            | 26-008                | 4.750%                  | 1.000% |        |        |        | 0.250% | 0.250% | 6.250%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Midway           | 26-011                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% | 1.000% |                        | 4.000%  | 2.500% |        | 1.000%       |              | 5.000% |
| Wallsburg        | 26-014                | 4.750%                  | 1.000% |        |        |        |        | 0.250% | 6.000%                 |                |                | 3.000% |        |                        | 3.000%  | 2.500% |        | 1.000%       |              |        |



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

| Location             | Cnty/<br>City<br>Code | Tax Return to be Filed: |        |        |    |    |        |        |                        |                |                |        |    |                        |         |        |        |              |              |
|----------------------|-----------------------|-------------------------|--------|--------|----|----|--------|--------|------------------------|----------------|----------------|--------|----|------------------------|---------|--------|--------|--------------|--------------|
|                      |                       | Sales & Use Tax Return  |        |        |    |    |        |        | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |        |    | Combined<br>Trans Rate | Tourism |        |        | Resort<br>RR | Energy<br>ME |
|                      |                       | ST                      | LS     | MT     | RH | CZ | HT     | CO     |                        |                | TR             | TM     | TT |                        | MV      | FF     | FG     |              |              |
| Washington County    | 27-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Enterprise           | 27-005                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Hurricane            | 27-008                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Ivins                | 27-010                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 3.000%       |
| La Verkin            | 27-011                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 4.000%       |
| Leeds                | 27-012                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| New Harmony          | 27-015                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Rockville            | 27-019                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| St George            | 27-020                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Santa Clara          | 27-021                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Springdale           | 27-023                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         | 1.000% |    | 4.000%                 | 2.500%  | 7.000% | 1.000% | 1.500%       |              |
| Toquerville          | 27-024                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 1.500%       |
| Virgin               | 27-026                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 4.000%       |
| Washington City      | 27-027                | 4.750%                  | 1.000% |        |    |    | 0.250% | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Hildale              | 27-035                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Wayne County         | 28-000                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Bicknell             | 28-001                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Hanksville           | 28-005                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Loa                  | 28-007                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Lyman                | 28-008                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Torrey               | 28-010                | 4.750%                  | 1.000% |        |    |    |        | 0.250% | 6.000%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  |        | 1.000% |              |              |
| Weber County         | 29-000                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Farr West            | 29-012                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Harrisville          | 29-016                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Huntsville           | 29-019                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Marriott-Slaterville | 29-022                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| North Ogden          | 29-026                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Ogden                | 29-027                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Plain City           | 29-030                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Pleasant View        | 29-031                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 5.000%       |
| Riverdale            | 29-036                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |
| Roy                  | 29-037                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 5.000%       |
| South Ogden          | 29-040                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| Uintah               | 29-043                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 5.000%       |
| Washington Terrace   | 29-049                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              | 6.000%       |
| West Haven           | 29-051                | 4.750%                  | 1.000% | 0.250% |    |    |        | 0.250% | 6.250%                 |                | 3.000%         |        |    | 3.000%                 | 2.500%  | 7.000% | 1.000% |              |              |



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 04/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax          FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax      RR = Resort Revenue Tax  
 HT = Highways Tax              ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

| Location | Cnty/<br>City<br>Code | Tax Return to be Filed: |    |    |    |    |    |                        |                |                |    |    |                        |         |    |    |              |              |
|----------|-----------------------|-------------------------|----|----|----|----|----|------------------------|----------------|----------------|----|----|------------------------|---------|----|----|--------------|--------------|
|          |                       | Sales & Use Tax Return  |    |    |    |    |    | Combined<br>Sales Rate | Town Opt<br>TO | Transient Room |    |    | Combined<br>Trans Rate | Tourism |    |    | Resort<br>RR | Energy<br>ME |
|          |                       | ST                      | LS | MT | RH | CZ | HT | CO                     |                | TR             | TM | TT |                        | MV      | FF | FG |              |              |

**COMMENTS:**

**Taxes Imposed or Adopted with an effective date of 04/01/2000:**

Springdale Town has imposed the Municipal Transient Room tax effective April 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 27-023)

Holladay City has imposed the Municipal Transient Room tax effective April 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 18-065)

Roosevelt City imposed the Municipal Transient Room tax on October 1, 1999 at the rate of 1.5% on taxable rents and has been collecting this tax locally. Effective April 1, 2000, this tax will be collected by the Tax Commission. (Cnty/City code 07-019)

Garfield County has adopted the Rural Hospital Tax at a rate of 1% to become effective as of April 1, 2000.

Uintah County has adopted the Rural Hospital Tax at a rate of 0.4% (4/10%) to become effective as of April 1, 2000.

**Taxes Imposed or Adopted with an effective date of 01/01/2000:**

The City of Holladay in Salt Lake County was incorporated November 29, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Springville has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of January 1, 2000. Springville will collect this tax locally.

Midway City has imposed the Municipal Transient Room tax effective January 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 26-011)

**Taxes Imposed or Adopted with an effective date of 10/01/99:**

Sevier County has adopted and imposed a seven percent (7%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of Sevier County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation and collection of the tax. The Sevier County ordinance shall become effective as of October 1, 1999.

Lindon City has imposed the Municipal Transient Room tax effective October 1, 1999 at the rate of 1% on taxable rents. (Cnty/City code 25-070)

Roosevelt City has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of October 1, 1999.

**Taxes Imposed or Adopted with an effective date of 07/01/99:**

Gunnison City (20-014) has adopted the 1/4% Highways tax effective July 1, 1999 as authorized under section 59-12-1001.

The Town of Herriman in Salt Lake County was incorporated June 1, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Marriott-Slaterville in Weber County was incorporated August 4, 1998. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.