

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

Rates In effect as of 07/01/2001

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

Location	Cnty/ City Code	Tax Return to be Filed:																			
		Sales & Use Tax Return								Combined Sales Rate	Town Opt TO	Transient Room				Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO	TR			TM	TT	MV	FF		FG				
Trenton	03-081	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Nibley	03-098	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Cache Valley Transit	03-900	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		
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%	0.250%	6.250%			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%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		
Bountiful	06-004	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
Centerville	06-006	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		5.000%
Clearfield	06-008	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
Fruit Heights	06-010	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		
Farmington	06-017	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
Kaysville	06-026	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		5.000%
Layton	06-030	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		4.000%
North Salt Lake	06-035	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
South Weber	06-045	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		
Sunset	06-048	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		4.000%
Syracuse	06-049	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		3.000%
West Point	06-056	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
Woods Cross	06-057	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		
Clinton	06-059	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%				3.000%	2.500%	7.000%	1.000%		6.000%
West Bountiful	06-061	4.750%	1.000%	0.500%				0.250%	6.500%			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%				

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Location	Cnty/ City Code	Tax Return to be Filed:																		
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME	
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG			
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%
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%	7.000%	1.000%		
Morgan City	15-007	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	7.000%	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%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Alta	18-003	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%	1.000%	
Bluffdale	18-019	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Draper	18-039	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Herriman	18-060	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Holladay	18-065	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%		
Midvale	18-093	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Murray	18-096	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Riverton	18-118	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Salt Lake City	18-122	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Sandy	18-131	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
South Jordan	18-138	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
South Salt Lake	18-139	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%		5.000%
Taylorsville	18-142	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
West Jordan	18-155	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		5.500%

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Location	Cnty/ City Code	Tax Return to be Filed:																			
		Sales & Use Tax Return								Combined Sales Rate	Town Opt TO	Transient Room				Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO	TR			TM	TT	MV	FF		FG				
West Valley City	18-167	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			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%	
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%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%			
Coalville	22-006	4.750%	1.000%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%			
Francis	22-013	4.750%	1.000%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%			
Henefer	22-017	4.750%	1.000%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%			
Kamas	22-022	4.750%	1.000%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%		4.000%	
Oakley	22-029	4.750%	1.000%			0.100%		0.250%	6.100%			3.000%			3.000%	2.500%		1.000%			
Park City	22-030	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%			3.000%	2.500%		1.000%	1.000%	6.000%	
Tooele County	23-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			

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		Sales & Use Tax Return								Combined Sales Rate	Town Opt TO	Transient Room				Combined Trans Rate	Tourism			Resort RR	Energy ME		
		ST	LS	MT	RH	CZ	HT	CO	TR			TM	TT	MV	FF		FG						
Erda	23-017	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%				
Grantsville	23-023	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%				6.000%
Lakepoint	23-030	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%				
Lincoln	23-065	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%				
Ophir	23-037	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%				
Stockton	23-046	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%				5.000%
Tooele City	23-048	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%				6.000%
Vernon	23-050	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%				
Wendover	23-052	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%				
Rush Valley	23-056	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%				
Stansbury Park	23-066	4.750%	1.000%	0.250%				0.250%	6.250%			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%

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

Rates In effect as of 07/01/2001

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

Location	Cnty/ City Code	Tax Return to be Filed:																			
		Sales & Use Tax Return								Combined Sales Rate	Town Opt TO	Transient Room				Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO	TR			TM	TT	MV	FF		FG				
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%			
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%			4.500%
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%			5.000%
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%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			
Farr West	29-012	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			
Harrisville	29-016	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Hooper	29-018	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			
Huntsville	29-019	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			
Marriott-Slaterville	29-022	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%	1.000%		4.000%	2.500%	7.000%	1.000%			
North Ogden	29-026	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Ogden	29-027	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Plain City	29-030	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Pleasant View	29-031	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Riverdale	29-036	4.750%	1.000%	0.500%				0.250%	6.500%			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 07/01/2001

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 HT = Highways Tax ME = Municipal Energy
 CO = County Option Sales Tax TO = Town Option
 TR = Transient Room Tax

Location	Cnty/ City Code	Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined Sales Rate	Town Opt	Transient Room			Combined Trans Rate	Tourism			Resort	Energy
		ST	LS	MT	RH	CZ	HT	CO		TO	TR	TM	TT		MV	FF	FG	RR	ME
Roy	29-037	4.750%	1.000%	0.500%				0.250%	6.500%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
South Ogden	29-040	4.750%	1.000%	0.500%				0.250%	6.500%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Uintah	29-043	4.750%	1.000%	0.500%				0.250%	6.500%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Washington Terrace	29-049	4.750%	1.000%	0.500%				0.250%	6.500%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Haven	29-051	4.750%	1.000%	0.500%				0.250%	6.500%		3.000%			3.000%	2.500%	7.000%	1.000%		

COMMENTS:

Taxes Imposed or Adopted with an effective date of 07/01/2001:

Beaver County has imposed the tourism restaurant tax effective July 1, 2001 as authorized under section 59-12-603(1)(b) at the rate of 1% on sales of prepared foods. This tax applies to all cities in the county.

Summit County has adopted and imposed a one tenth of one percent (1/10 of 1%) recreational facilities and botanical, cultural and zoological organizations tax as authorized by Title 59, Chapter 12, Section 701, Utah Code Annotated. 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 Summit County ordinance shall become effective as of July 1, 2001. The tax is imposed within the incorporated and unincorporated areas of Summit County.

Taxes Imposed or Adopted with an effective date of 04/01/2001:

Hooper City (29-018), incorporated November 17, 2000, has imposed the 1% local option sales and use tax.

Ivins Town (27-010) has increased its municipal energy sales and use tax rate from 3.0% to 4.5%.

The following Cache County localities have imposed the mass transit tax at 1/4%:

Hyrum (03-033)

Nibley (03-098)

Millville (03-044)

Providence (03-056)

River Heights (03-060)

North Logan (03-049)

Hyde Park (03-032)

Smithfield (03-062)

Richmond (03-059)

Cache Valley Transit (03-900) (This is an area of unincorporated Cache County defined as 3/4 of one mile on either side of the highway centerline which connects the nine municipalities.)

The following three counties, including all cities and towns in each county, have imposed the additional 1/4% mass transit tax to fund a fixed guideway and expanded public transportation system:

Davis County (06-ALL)

Salt Lake County (18-ALL)

Weber County (29-ALL)

UTAH CODE TITLE 59, CHAPTER 12 SALES & USE TAX ACT TAX RATES Rates In effect as of 07/01/2001										ST = State Sales & Use Tax LS = Local Sales & Use Tax MT = Mass Transit Tax RH = Rural Hospital Tax CZ = Botanical, Cultural, Zoo Tax HT = Highways Tax CO = County Option Sales Tax TR = Transient Room Tax		TT = Tourism-Transient Room Tax MV = Motor Vehicle Rental Tax FF = Tourism-Short Term Leasing Tax FG = Tourism-Restaurant Tax RR = Resort Revenue Tax ME = Municipal Energy TO = Town Option										
										Tax Return to be Filed:												
										<u>Sales & Use Tax Return</u> Combined Sales Rate		<u>Town Opt</u> TO		<u>Transient Room</u> TR TM TT				Combined Trans Rate <u>Tourism</u> MV FF FG			<u>Resort</u> RR	<u>Energy</u> ME
Location	Cnty/ City Code	ST	LS	MT	RH	CZ	HT	CO	Combined Sales Rate	TO	TR	TM	TT	Combined Trans Rate	MV	FF	FG	RR	ME			

Taxes Imposed or Adopted with an effective date of 01/01/2001:

Wellington City (04-053) has adopted the 1/4% Highways tax effective January 1, 2001 as authorized under section 59-12-1001.

Tooele County has imposed the county option tax effective January 1, 2001 as authorized under section 59-12-1101. This tax applies to all cities in the county.

Taxes Imposed or Adopted with an effective date of 10/01/2000:

Brigham City has imposed the Municipal Transient Room tax effective October 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 02-017)

Morgan 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 Morgan 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 Morgan County ordinance shall become effective as of October 1, 2000.

Taxes Imposed or Adopted with an effective date of 07/01/2000:

Marriott-Slaterville City has imposed the Municipal Transient Room tax effective July 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 29-022)