



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

Rates In effect as of 01/01/2003

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 (a) Tax is collected locally

| 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 | | | |
| Beaver County | 01-000 | 4.750% | 1.000% | | | | | 0.250% | 6.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | |
| Beaver City | 01-002 | 4.750% | 1.000% | | 1.000% | | | 0.250% | 7.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 6.000% |
| Milford | 01-008 | 4.750% | 1.000% | | | | | 0.250% | 6.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 5.000% |
| Minersville | 01-009 | 4.750% | 1.000% | | | | | 0.250% | 6.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 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% | 1.000% | | 4.000% | 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% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | |
| Hyrum | 03-033 | 4.750% | 1.000% | 0.250% | | | | 0.250% | 6.250% | | | 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% | | | | 0.250% | 6.250% | | | 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% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 3.000% |
| 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% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 4.000% |
| Richmond | 03-059 | 4.750% | 1.000% | 0.250% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 6.000% |
| River Heights | 03-060 | 4.750% | 1.000% | 0.250% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 3.000% |
| Smithfield | 03-062 | 4.750% | 1.000% | 0.250% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 6.000% |
| Wellsville | 03-076 | 4.750% | 1.000% | | | | | 0.250% | 6.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 5.000% |



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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 | | | |
| Trenton | 03-081 | 4.750% | 1.000% | | | | | 0.250% | 6.000% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 3.000% |
| 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 | (b) 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% | | 6.250% | | | 3.000% | 1.000% | | 4.000% | 2.500% | | 1.000% | | 6.000% |
| Scofield | 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% | | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | 6.000% |
| 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% | | 6.000% |
| Sunset | 06-048 | 4.750% | 1.000% | 0.500% | | | | 0.250% | 6.500% | | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | 6.000% |
| 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% | (a) | | 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% | | 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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|------------------|-----------------------|-------------------------|--------|----|----|----|--------|----|--------|------------------------|----------------|----------------|--------|--------|------------------------|---------|--------|--------|--------------|--------------|--|--|--|--------|--|--|--------|
| | | 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 | | | | | | | | | | |
| 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% |
| Green River | 08-011 | 4.750% | 1.000% | | | | | | 6.000% | | | 3.000% | 1.000% | | 4.000% | 2.500% | | | | | | | | | | | 1.500% |
| Huntington | 08-012 | 4.750% | 1.000% | | | | | | 5.750% | | | 3.000% | | | 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% | | | 6.000% |
| 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% | 6.250% | | | (a) | 1.500% | | | 2.500% | 3.000% | 1.000% | | | | | 1.500% | | | 3.000% |
| East Green River | 10-025 | 4.750% | 1.000% | | | | | | 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% |
| Kanarrville | 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% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | | 1.000% | | | | 1.500% | | | 6.000% |
| 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% | 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% | | | | 1.000% | | | |
| Big Water | 13-010 | 4.750% | 1.000% | | | | 1.000% | | | 6.750% | | | 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 01/01/2003

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 (a) Tax is collected locally

| 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% | | | | | |
| Marysville | 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% | 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% | | 4.000% |
| 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% | | | 6.000% |
| 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% |



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

Rates In effect as of 01/01/2003

ST = State Sales & Use Tax TT = Tourism-Transient Room Tax
 LS = Local Sales & Use Tax MV = Motor Vehicle Rental Tax
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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% | (a) | 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% | 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% | | |



**UTAH CODE TITLE 59, CHAPTER 12
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TAX RATES**

Rates In effect as of 01/01/2003

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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 | | | |
| Erda | (b) 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 | (b) 23-030 | 4.750% | 1.000% | 0.250% | | | | 0.250% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | | 1.000% | | |
| Lincoln | (b) 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 | (b) 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% | | 6.000% |
| 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% | | 6.000% |
| 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 | (b) 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% | | 6.000% |
| 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 01/01/2003

ST = State Sales & Use Tax TT = Tourism-Transient Room Tax
 LS = Local Sales & Use Tax MV = Motor Vehicle Rental Tax
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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 | | | | |
| 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% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | | 6.000% |
| Ivins | 27-010 | 4.750% | 1.000% | | | | | 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% | 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% | | | 6.000% |
| 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% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | | 6.000% |
| Santa Clara | 27-021 | 4.750% | 1.000% | | | | | 0.250% | 6.250% | | | 3.000% | 1.000% | | 4.000% | 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% | 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 01/01/2003

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 HT = Highways Tax ME = Municipal Energy
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| | | Tax Return to be Filed: | | | | | | | | | | | | | | | | | | |
|--------------------|-----------------------|--------------------------------|--------|--------|----|----|----|--------|--------|------------------------|----------------|----------------|----|--------|------------------------|---------|--------|--|--------------|--------------|
| Location | Cnty/ City Code | 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 | | | |
| Roy | 29-037 | 4.750% | 1.000% | 0.500% | | | | 0.250% | 6.500% | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | 6.000% | |
| 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 01/01/2003:

None

Taxes Imposed or Adopted with an effective date of 10/01/2002:

Santa Clara City has imposed the Municipal Transient Room tax effective October 1, 2002 at the rate of 1% on taxable rents. (Cnty/City code 27-021)

Taxes Imposed or Adopted with an effective date of 07/01/2002:

Orderville Town, Kane County has adopted and imposed the Resort Communities Tax at the rate of 1%, subject to exemptions provided for in Section 59-12-104. In addition, the Resort Communities Tax exempts wholesale sales and sales of single items for which consideration paid is \$2,500 or more. The ordinance becomes effective as of July 1, 2002.

Taxes Imposed or Adopted with an effective date of 04/01/2002:

Garden City, Rich County has adopted and imposed the Resort Communities Tax at the rate of 1%, subject to exemptions provided for in Section 59-12-104. In addition, the Resort Communities Tax exempts wholesale sales and sales of single items for which consideration paid is \$2,500 or more. The ordinance becomes effective as of April 1, 2002.

Taxes Imposed or Adopted with an effective date of 01/01/2002:

None.