

UTAH CODE TITLE 59, CHAPTER 12

SALES & USE TAX ACT

TAX RATES

Rates In effect as of January 1, 2005

REVISED DECEMBER 7, 2004

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  
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 RR = Resort Community Tax

TR = Transient Room Tax  
 TM = Municipal Transient Room Tax  
 TT = Tourism Transient Room Tax  
 MV = Motor Vehicle Rental Tax  
 FF = Tourism-Short Term Leasing Tax  
 FG = Tourism - Restaurant Tax  
 ME = Municipal Energy Tax  
 (a) Tax is collected locally  
 (b) Taxing entity is not an incorporated city or town

P.S.D. = Point of Sale Detail  
 (see TC-61 instructions)

Cnty/ Code			Tax Return to be Filed:																	
Location	City Code	for P.S.D.	Sales & Use Tax Return							Combined Sales Rate	Transient Room			Combined Trans Rate	Tourism			Energy ME		
			ST	LS	MT	RH	CZ	HT	CO		TO	RR	TR		TM	TT	MV		FF	FG
Beaver County	01-000	01-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Beaver City	01-002	01-002	4.75%	1.00%			1.00%		0.25%			7.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Milford	01-008	01-000	4.75%	1.00%					0.25%			6.00%	3.00%	1.00%		4.00%	2.50%		1.00%	6.00%
Minersville	01-009	01-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Box Elder County	02-000	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Bear River	02-004	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Brigham	02-017	02-017	4.75%	1.00%	0.25%				0.25%			6.25%	3.00%	1.00%		4.00%	2.50%		1.00%	2.250%
Corinne	02-025	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	4.00%
Deweyville	02-032	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Elwood	02-035	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Fielding	02-041	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Garland	02-044	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	4.00%
Honeyville	02-054	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Howell	02-057	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Mantua	02-069	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Perry	02-086	02-086	4.75%	1.00%	0.25%				0.25%			6.25%	3.00%			3.00%	2.50%		1.00%	2.00%
Plymouth	02-090	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Portage	02-092	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Snowville	02-100	02-100	4.75%	1.00%					0.25%	1.00%		7.00%	3.00%			3.00%	2.50%		1.00%	
Tremonton	02-113	02-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Willard	02-120	02-120	4.75%	1.00%	0.25%				0.25%			6.25%	3.00%			3.00%	2.50%		1.00%	6.00%
Cache County	03-000	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Amalga	03-001	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Clarkston	03-014	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Cornish	03-017	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Hyde Park	03-032	03-032	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	
Hyrum	03-033	03-033	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	6.00%
Lewiston	03-036	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Logan	03-038	03-038	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	6.00%
Mendon	03-041	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Millville	03-044	03-044	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	4.00%
Newton	03-047	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
North Logan	03-049	03-049	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	3.00%
Paradise	03-053	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	
Providence	03-056	03-056	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	4.00%
Richmond	03-059	03-059	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	6.00%
River Heights	03-060	03-060	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	3.00%
Smithfield	03-062	03-062	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	6.00%
Wellsville	03-076	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	5.00%
Trenton	03-081	03-000	4.75%	1.00%			0.10%		0.25%			6.10%	3.00%			3.00%	2.50%		1.00%	3.00%
Nibley	03-098	03-098	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	6.00%
Cache Valley Transit	(b) 03-900	03-900	4.75%	1.00%	0.25%		0.10%		0.25%			6.35%	3.00%			3.00%	2.50%		1.00%	
Carbon County	04-000	04-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Helper	04-016	04-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	
Price	04-035	04-035	4.75%	1.00%				0.25%	0.25%			6.25%	3.00%	1.00%		4.00%	2.50%		1.00%	6.00%

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 (see TC-61 instructions)

Cnty/ Code		Tax Return to be Filed:																					
Location	City	Code for P.S.D.	Sales & Use Tax Return										Transient Room			Tourism			Energy				
			ST	LS	MT	RH	CZ	HT	CO	TO	RR	Combined Sales Rate	TR	TM	TT	Trans Rate	MV	FF	FG	ME			
Scofield	04-040	04-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Sunnyside	04-046	04-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Wellington	04-053	04-053	4.75%	1.00%					0.25%	0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	6.00%
East Carbon	04-058	04-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Daggett County	05-000	05-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Manila	05-006	05-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Davis County	06-000	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	
Bountiful	06-004	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Centerville	06-006	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	5.00%
Clearfield	06-008	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Fruit Heights	06-010	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	
Farmington	06-017	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Kaysville	06-026	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	5.00%
Layton	06-030	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)	1.00%			2.50%	7.00%	1.00%	4.00%
North Salt Lake	06-035	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
South Weber	06-045	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Sunset	06-048	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Syracuse	06-049	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
West Point	06-056	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
Woods Cross	06-057	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	
Clinton	06-059	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)				2.50%	7.00%	1.00%	6.00%
West Bountiful	06-061	06-000	4.75%	1.00%	0.50%					0.25%					6.50%	(a)	(a)			2.50%	7.00%	1.00%	6.00%
Duchesne County	07-000	07-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	
Altamont	07-001	07-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	
Duchesne City	07-008	07-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	6.00%
Myton	07-017	07-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	5.00%
Roosevelt	07-019	07-019	4.75%	1.00%					0.25%	0.25%					6.25%	(a)	1.50%			2.50%	3.00%	1.00%	6.00%
Tabiona	07-020	07-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	
Emery County	08-000	08-000	4.75%	1.00%											5.75%	(a)				2.50%			
Castle Dale	08-001	08-000	4.75%	1.00%											5.75%	(a)				2.50%			3.00%
Clawson	08-003	08-000	4.75%	1.00%											5.75%	(a)				2.50%			
Cleveland	08-004	08-000	4.75%	1.00%											5.75%	(a)				2.50%			
Elmo	08-007	08-000	4.75%	1.00%											5.75%	(a)				2.50%			
Emery City	08-008	08-000	4.75%	1.00%											5.75%	(a)				2.50%			6.00%
Ferron	08-009	08-000	4.75%	1.00%											5.75%	(a)				2.50%			1.00%
Green River	08-011	08-011	4.75%	1.00%					0.25%				1.50%		7.50%	(a)	1.00%			2.50%			
Huntington	08-012	08-000	4.75%	1.00%											5.75%	(a)				2.50%			6.00%
Orangeville	08-016	08-000	4.75%	1.00%											5.75%	(a)				2.50%			3.00%
Garfield County	09-000	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	
Antimony	09-001	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	
Boulder	09-002	09-002	4.75%	1.00%		1.00%				0.25%		1.00%			8.00%	3.00%			3.00%	2.50%		1.00%	
Cannonville	09-004	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	
Escalante	09-005	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	4.00%
Hatch	09-006	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	

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Henrieville	09-008	09-000	4.75%	1.00%		1.00%				0.25%					7.00%	3.00%			3.00%	2.50%		1.00%	
Panguitch	09-011	09-011	4.75%	1.00%		1.00%				0.25%		1.00%			8.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Tropic	09-015	09-015	4.75%	1.00%		1.00%				0.25%		1.00%			8.00%	3.00%			3.00%	2.50%		1.00%	
Grand County	10-000	10-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	
Castle Valley	10-005	10-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	3.00%	1.00%	
Moab	10-011	10-011	4.75%	1.00%					0.25%	0.25%		1.50%			7.75%	(a)	1.50%			2.50%	3.00%	1.00%	3.00%
Iron County	11-000	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Cedar City	11-003	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Enoch	11-005	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	1.00%
Kanarrville	11-012	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Paragonah	11-018	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Parowan	11-019	11-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	6.00%
Brian Head	11-028	11-028	4.75%	1.00%					0.25%	0.25%		1.50%			7.75%	3.00%			3.00%	2.50%		1.00%	6.00%
Juab County	12-000	12-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Eureka	12-009	12-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Levan	12-019	12-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Mona	12-024	12-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Nephi	12-026	12-026	4.75%	1.00%						0.25%	0.25%				6.25%	3.00%			3.00%	2.50%		1.00%	
Rocky Ridge Town	12-030	12-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Kane County	13-000	13-000	4.75%	1.00%		1.00%									6.75%	3.00%			3.00%	2.50%		1.00%	
Alton	13-001	13-000	4.75%	1.00%		1.00%									6.75%	3.00%			3.00%	2.50%		1.00%	
Glendale	13-002	13-000	4.75%	1.00%		1.00%									6.75%	3.00%			3.00%	2.50%		1.00%	
Kanab	13-004	13-004	4.75%	1.00%		1.00%						1.00%			7.75%	3.00%			3.00%	2.50%		1.00%	
Orderville	13-007	13-007	4.75%	1.00%		1.00%						1.00%			7.75%	3.00%			3.00%	2.50%		1.00%	
Big Water	13-010	13-000	4.75%	1.00%		1.00%									6.75%	3.00%			3.00%	2.50%		1.00%	
Millard County	14-000	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Delta	14-010	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			4.00%
Fillmore	14-014	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			6.00%
Hinckley	14-023	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			4.00%
Holden	14-024	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Kanosh	14-026	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Leamington	14-028	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Lynndyl	14-030	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Meadow	14-034	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Oak City	14-037	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			
Scipio	14-040	14-000	4.75%	1.00%											5.75%	3.00%			3.00%	2.50%			4.00%
Morgan County	15-000	15-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	
Morgan City	15-007	15-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	
Piute County	16-000	16-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%			
Circleville	16-003	16-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%			
Junction	16-005	16-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%			
Kingston	16-006	16-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%			
Marysvale	16-007	16-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%			

UTAH CODE TITLE 59, CHAPTER 12

SALES & USE TAX ACT

TAX RATES

Rates In effect as of January 1, 2005

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 (see TC-61 instructions)

Location		Cnty/ City Code for P.S.D.	Tax Return to be Filed:																			
			Sales & Use Tax Return							Combined Sales Rate			Transient Room			Combined Trans Rate			Tourism			Energy
			ST	LS	MT	RH	CZ	HT	CO	TO	RR	TR	TM	TT	MV	FF	FG	ME				
Rich County	17-000	17-000	4.75%	1.00%					0.25%			6.00%	3.00%		3.00%	2.50%		1.00%				
Garden City	17-001	17-001	4.75%	1.00%					0.25%		1.00%	7.00%	3.00%		3.00%	2.50%		1.00%				
Laketown	17-002	17-000	4.75%	1.00%					0.25%			6.00%	3.00%		3.00%	2.50%		1.00%				
Randolph	17-005	17-000	4.75%	1.00%					0.25%			6.00%	3.00%		3.00%	2.50%		1.00%	5.000%			
Woodruff	17-010	17-000	4.75%	1.00%					0.25%			6.00%	3.00%		3.00%	2.50%		1.00%	6.000%			
Salt Lake County	18-000	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%			
Alta	18-003	18-003	4.75%	1.00%	0.50%		0.10%		0.25%		1.50%	8.10%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	4.000%		
Bluffdale	18-019	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%			
Draper	18-039	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
Herriman	18-060	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%			
Holladay	18-065	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%	1.00%	0.50%	4.50%	2.50%	7.00%	1.00%			
Midvale	18-093	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
Murray	18-096	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
Riverton	18-118	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
Salt Lake City	18-122	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
Sandy	18-131	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
South Jordan	18-138	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
South Salt Lake	18-139	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%	1.00%	0.50%	4.50%	2.50%	7.00%	1.00%	5.000%		
Taylorsville	18-142	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%			
West Jordan	18-155	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%		0.50%	3.50%	2.50%	7.00%	1.00%	5.500%		
West Valley City	18-167	18-000	4.75%	1.00%	0.50%		0.10%		0.25%			6.60%	3.00%	(a)	0.50%	3.50%	2.50%	7.00%	1.00%	6.000%		
San Juan County	19-000	19-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%					
Blanding	19-002	19-000	4.75%	1.00%					0.25%			6.00%	3.00%	1.00%		4.00%	2.50%					
Monticello	19-009	19-009	4.75%	1.00%					0.25%		0.50%	6.50%	3.00%	1.00%		4.00%	2.50%		6.000%			
Sanpete County	20-000	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Centerfield	20-004	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	6.000%		
Ephraim	20-008	20-008	4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%		1.00%	6.000%		
Fairview	20-009	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Fayette	20-010	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Fountain Green	20-011	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	5.000%		
Gunnison	20-014	20-014	4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%		1.00%	6.000%		
Manti	20-020	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Mayfield	20-021	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Moroni	20-023	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Mt. Pleasant	20-024	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%	6.000%		
Spring City	20-031	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Sterling	20-032	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Wales	20-033	20-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Sevier County	21-000	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Annabella	21-001	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Aurora	21-002	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Elsinore	21-014	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Glenwood	21-018	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Joseph	21-025	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Koosharem	21-029	21-000	4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			

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Tax Return to be Filed:																							
Location	Cnty/ City	Code for P.S.D.	Sales & Use Tax Return										Combined Sales Rate	Transient Room			Combined Trans Rate	Tourism			Energy ME		
			ST	LS	MT	RH	CZ	HT	CO	TO	RR	TR		TM	TT	MV		FF	FG				
Monroe	21-031	21-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	
Redmond	21-033	21-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	
Richfield	21-034	21-034	4.75%	1.00%					0.25%	0.25%					6.25%	3.00%	(a)		3.00%	2.50%	7.00%	1.00%	3.000%
Salina	21-035	21-035	4.75%	1.00%					0.25%	0.25%					6.25%	3.00%	(a)		3.00%	2.50%	7.00%	1.00%	
Sigurd	21-038	21-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	
Summit County	22-000	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	
Coalville	22-006	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	
Francis	22-013	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	
Henefer	22-017	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	
Kamas	22-022	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	4.000%
Oakley	22-029	22-000	4.75%	1.00%			0.10%			0.25%					6.10%	3.00%			3.00%	2.50%		1.00%	
Park City	22-030	22-030	4.75%	1.00%	0.25%		0.10%			0.25%			1.00%		7.35%	3.00%			3.00%	2.50%		1.00%	6.000%
Snyderville Basin Tr Dist	(b) 22-900	22-900	4.75%	1.00%	0.25%		0.10%			0.25%					6.35%	3.00%			3.00%	2.50%		1.00%	
Tooele County	23-000	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Erda	(b) 23-017	23-017	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	
Grantsville	23-023	23-023	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	6.000%
Lakepoint	(b) 23-030	23-030	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	
Lincoln	(b) 23-065	23-065	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	
Ophir	23-037	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Stockton	23-046	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	5.000%
Tooele City	23-048	23-048	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%	1.00%		4.00%	2.50%		1.00%	6.000%
Vernon	23-050	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Wendover	23-052	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Rush Valley	23-056	23-000	4.75%	1.00%						0.25%					6.00%	3.00%			3.00%	2.50%		1.00%	
Stansbury Park	(b) 23-066	23-066	4.75%	1.00%	0.25%					0.25%					6.25%	3.00%			3.00%	2.50%		1.00%	
Uintah County	24-000	24-000	4.75%	1.00%		0.40%	0.10%			0.25%					6.50%	3.00%			3.00%	2.50%	3.00%	1.00%	
Naples	24-014	24-000	4.75%	1.00%		0.40%	0.10%			0.25%					6.50%	3.00%			3.00%	2.50%	3.00%	1.00%	6.000%
Vernal	24-024	24-024	4.75%	1.00%		0.40%	0.10%	0.25%		0.25%					6.75%	3.00%			3.00%	2.50%	3.00%	1.00%	6.000%
Ballard	24-028	24-000	4.75%	1.00%		0.40%	0.10%			0.25%					6.50%	3.00%			3.00%	2.50%	3.00%	1.00%	
Utah County	25-000	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	
Alpine	25-001	25-001	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
American Fork	25-002	25-002	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
Cedar Fort	25-019	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	
Draper City South	25-029	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	6.000%
Eagle Mountain	25-030	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	
Genola	25-038	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	
Goshen	25-043	25-000	4.75%	1.00%						0.25%					6.00%	(a)				2.50%	7.00%	0.90%	
Lehi	25-066	25-066	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
Lindon	25-070	25-070	4.75%	1.00%	0.25%					0.25%					6.25%	(a)	1.00%			2.50%	7.00%	0.90%	3.500%
Mapleton	25-073	25-073	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
Orem	25-083	25-083	4.75%	1.00%	0.25%					0.25%					6.25%	(a)	1.00%			2.50%	7.00%	0.90%	6.000%
Payson	25-085	25-085	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
Pleasant Grove	25-088	25-088	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	5.051%
Provo	25-090	25-090	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	6.000%
Provo Canyon	(b) 25-093	25-093	4.75%	1.00%	0.25%					0.25%					6.25%	(a)				2.50%	7.00%	0.90%	

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Location		Cnty/ City	Code for P.S.D.	Tax Return to be Filed:																			
				Sales & Use Tax Return							Combined			Transient Room			Combined			Tourism			Energy
				ST	LS	MT	RH	CZ	HT	CO	TO	RR	Sales Rate	TR	TM	TT	Trans Rate	MV	FF	FG	ME		
Salem	25-096	25-096		4.75%	1.00%	0.25%				0.25%			6.25%	(a)				2.50%	7.00%	0.90%	6.00%		
Santaquin	25-097	25-000		4.75%	1.00%					0.25%			6.00%	(a)				2.50%	7.00%	0.90%	6.00%		
Saratoga Springs	25-098	25-000		4.75%	1.00%					0.25%			6.00%	(a)				2.50%	7.00%	0.90%	6.00%		
Highland	25-099	25-099		4.75%	1.00%	0.25%				0.25%			6.25%	(a)				2.50%	7.00%	0.90%	6.00%		
Spanish Fork	25-103	25-103		4.75%	1.00%	0.25%				0.25%			6.25%	(a)				2.50%	7.00%	0.90%	6.00%		
Springville	25-106	25-106		4.75%	1.00%	0.25%				0.25%			6.25%	(a)	(a)			2.50%	7.00%	0.90%	3.500%		
Vineyard	25-117	25-000		4.75%	1.00%					0.25%			6.00%	(a)				2.50%	7.00%	0.90%			
Cedar Hills	25-123	25-123		4.75%	1.00%	0.25%				0.25%			6.25%	(a)				2.50%	7.00%	0.90%	5.000%		
Elk Ridge	25-124	25-000		4.75%	1.00%					0.25%			6.00%	(a)				2.50%	7.00%	0.90%	6.000%		
Woodland Hills	25-125	25-000		4.75%	1.00%					0.25%			6.00%	(a)				2.50%	7.00%	0.90%	6.000%		
Wasatch County	26-000	26-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Charleston	26-003	26-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Heber	26-008	26-008		4.75%	1.00%				0.25%	0.25%			6.25%	3.00%	1.00%		4.00%	2.50%		1.00%	5.000%		
Midway	26-011	26-000		4.75%	1.00%					0.25%			6.00%	3.00%	1.00%		4.00%	2.50%		1.00%	5.000%		
Park City East	26-013	26-013		4.75%	1.00%	0.25%				0.25%		1.00%	7.25%	3.00%			3.00%	2.50%		1.00%	6.000%		
Wallsburg	26-014	26-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Washington County	27-000	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Enterprise	27-005	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Hurricane	27-008	27-008		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Ivins	27-010	27-010		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%	(a)		3.00%	2.50%	7.00%	1.00%	4.500%		
La Verkin	27-011	27-011		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%	7.00%	1.00%	4.000%		
Leeds	27-012	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
New Harmony	27-015	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Rockville	27-019	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
St George	27-020	27-020		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Santa Clara	27-021	27-021		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%	1.00%		4.00%	2.50%	7.00%	1.00%	6.000%		
Springdale	27-023	27-023		4.75%	1.00%					0.25%		1.50%	7.50%	3.00%	1.00%		4.00%	2.50%	7.00%	1.00%			
Toquerville	27-024	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	1.500%		
Virgin	27-026	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%	5.000%		
Washington City	27-027	27-027		4.75%	1.00%					0.25%	0.25%		6.25%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Hildale	27-035	27-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%	7.00%	1.00%			
Wayne County	28-000	28-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Bicknell	28-001	28-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Hanksville	28-005	28-000		4.75%	1.00%					0.25%			6.00%	3.00%	1.00%		4.00%	2.50%		1.00%			
Loa	28-007	28-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Lyman	28-008	28-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Torrey	28-010	28-000		4.75%	1.00%					0.25%			6.00%	3.00%			3.00%	2.50%		1.00%			
Weber County	29-000	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%			
Farr West	29-012	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%			
Harrisville	29-016	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Hooper	29-018	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%			
Huntsville	29-019	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%			
Marriott-Slaterville	29-022	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%	1.00%		4.00%	2.50%	7.00%	1.00%			
North Ogden	29-026	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		
Ogden	29-027	29-000		4.75%	1.00%	0.50%				0.25%			6.50%	3.00%			3.00%	2.50%	7.00%	1.00%	6.000%		

UTAH CODE TITLE 59, CHAPTER 12

SALES & USE TAX ACT

TAX RATES

**Rates In effect as of January 1, 2005**

**REVISED DECEMBER 7, 2004**

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  
 TO = Town Option Tax  
 RR = Resort Community Tax

TR = Transient Room Tax  
 TM = Municipal Transient Room Tax  
 TT = Tourism Transient Room Tax  
 MV = Motor Vehicle Rental Tax  
 FF = Tourism-Short Term Leasing Tax  
 FG = Tourism - Restaurant Tax  
 ME = Municipal Energy Tax  
 (a) Tax is collected locally  
 (b) Taxing entity is not an incorporated city or town

P.S.D. = Point of Sale Detail  
 (see TC-61 instructions)

Cnty/ Code		Tax Return to be Filed:																						
Location	City Code	P.S.D.	Sales & Use Tax Return									Transient Room			Tourism			Energy						
			ST	LS	MT	RH	CZ	HT	CO	TO	RR	Combined Sales Rate	TR	TM	TT	Combined Trans Rate	MV	FF	FG	ME				
Plain City	29-030	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	6.000%
Pleasant View	29-031	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	6.000%
Riverdale	29-036	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	
Roy	29-037	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	6.000%
South Ogden	29-040	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	6.000%
Uintah	29-043	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	5.000%
Washington Terrace	29-049	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	6.000%
West Haven	29-051	29-000	4.75%	1.00%	0.50%					0.25%					<b>6.50%</b>	3.00%				<b>3.00%</b>	2.50%	7.00%	1.00%	

**COMMENTS:**

**Taxes Imposed or Adopted with an effective date of 01/01/2005:**

Utah County has decreased its tourism tax on prepared foods from 1.0% to 0.9%.

Hanksville Town has imposed the Municipal Transient Room tax effective January 1, 2005 at the rate of 1% on taxable rents. (Cnty/City code 28-005)

Davis, Duchesne and Emery Counties will begin collecting their transient room tax locally beginning January 1, 2005.