



**UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS**

Rates In effect as of October 1, 2010

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town

Please see instructions below.

| Location | Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|----------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Beaver County | 01-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Beaver City | 01-002 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Milford | 01-008 | 5.95% | 3.00% | 11.20% | 6.95% | 8.45% | |
| Minersville | 01-009 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Box Elder County | 02-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Bear River | 02-004 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Brigham | 02-017 | 6.50% | 3.00% | 11.75% | 7.50% | 9.00% | |
| Corinne | 02-025 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Deweyville | 02-032 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Elwood | 02-035 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Fielding | 02-041 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Garland | 02-044 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Honeyville | 02-054 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Howell | 02-057 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Mantua | 02-069 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Perry | 02-086 | 6.50% | 3.00% | 11.75% | 7.50% | 9.00% | |
| Plymouth | 02-090 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Portage | 02-092 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Snowville | 02-100 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Tremonton | 02-113 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Willard | 02-120 | 6.50% | 3.00% | 10.75% | 7.50% | 9.00% | |
| Cache County | 03-000 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Amalga | 03-001 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Clarkston | 03-014 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Cornish | 03-017 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Hyde Park | 03-032 | 6.55% | 3.00% | 9.55% | 7.55% | 9.05% | |
| Hyrum | 03-033 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| Lewiston | 03-036 | 6.55% | 3.00% | 9.55% | 7.55% | 9.05% | |
| Logan | 03-038 | 6.60% | 3.00% | 10.60% | 7.60% | 9.10% | |
| Mendon | 03-041 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Millville | 03-044 | 6.55% | 3.00% | 9.55% | 7.55% | 9.05% | |
| Newton | 03-047 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| North Logan | 03-049 | 6.60% | 3.00% | 10.60% | 7.60% | 9.10% | |
| Paradise | 03-053 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Providence | 03-056 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| Richmond | 03-059 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| River Heights | 03-060 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| Smithfield | 03-062 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| Wellsville | 03-076 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Trenton | 03-081 | 6.30% | 3.00% | 9.30% | 7.30% | 8.80% | |
| Nibley | 03-098 | 6.60% | 3.00% | 9.60% | 7.60% | 9.10% | |
| Cache Valley Transit | (a) 03-900 | 6.55% | 3.00% | 9.55% | 7.55% | 9.05% | |
| Carbon County | 04-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Helper | 04-016 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Price | 04-035 | 6.35% | 3.00% | 11.60% | 7.35% | 8.85% | |



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| Location | Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|-----------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Scofield | 04-040 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Sunnyside | 04-046 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Wellington | 04-053 | 6.25% | 3.00% | 10.50% | 7.25% | 8.75% | |
| East Carbon | 04-058 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Daggett County | 05-000 | 6.95% | 3.00% | 9.95% | 7.95% | 9.45% | |
| Manila | 05-006 | 6.95% | 3.00% | 9.95% | 7.95% | 9.45% | |
| Davis County | 06-000 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Bountiful | 06-004 | 6.60% | 3.00% | 10.85% | 7.60% | 16.10% | |
| Centerville | 06-006 | 6.60% | 3.00% | 10.85% | 7.60% | 16.10% | |
| Clearfield | 06-008 | 6.50% | 3.00% | 11.75% | 7.50% | 16.00% | |
| Fruit Heights | 06-010 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Farmington | 06-017 | 6.50% | 3.00% | 11.75% | 7.50% | 16.00% | |
| Kaysville | 06-026 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Layton | 06-030 | 6.50% | 3.00% | 11.75% | 7.50% | 16.00% | |
| North Salt Lake | 06-035 | 6.60% | 3.00% | 11.85% | 7.60% | 16.10% | |
| South Weber | 06-045 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Sunset | 06-048 | 6.50% | 3.00% | 11.75% | 7.50% | 16.00% | |
| Syracuse | 06-049 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| West Point | 06-056 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Woods Cross | 06-057 | 6.60% | 3.00% | 11.85% | 7.60% | 16.10% | |
| Clinton | 06-059 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| West Bountiful | 06-061 | 6.60% | 3.00% | 12.35% | 7.60% | 16.10% | |
| Duchesne County | 07-000 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Altamont | 07-001 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Duchesne City | 07-008 | 6.05% | 3.00% | 9.05% | 7.05% | 11.55% | |
| Myton | 07-017 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Roosevelt | 07-019 | 6.35% | 3.00% | 10.85% | 7.35% | 11.85% | |
| Tabiona | 07-020 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Emery County | 08-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Castle Dale | 08-001 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Clawson | 08-003 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Cleveland | 08-004 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Elmo | 08-007 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Emery City | 08-008 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Ferron | 08-009 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Green River | 08-011 | 7.75% | 3.00% | 13.00% | 8.75% | 10.25% | 6.25% |
| Huntington | 08-012 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Orangeville | 08-016 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Garfield County | 09-000 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Antimony | 09-001 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Boulder | 09-002 | 7.95% | 3.00% | 12.20% | 8.95% | 10.45% | 6.95% |
| Bryce Canyon | 09-003 | 8.05% | 3.00% | 12.30% | 9.05% | 10.55% | 6.95% |
| Cannonville | 09-004 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Escalante | 09-005 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |



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|------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Hatch | 09-006 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Henrieville | 09-008 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Panguitch | 09-011 | 7.95% | 3.00% | 12.20% | 8.95% | 10.45% | 6.95% |
| Tropic | 09-015 | 7.95% | 3.00% | 12.20% | 8.95% | 10.45% | 6.95% |
| Grand County | 10-000 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Castle Valley | 10-005 | 5.95% | 3.00% | 8.95% | 6.95% | 11.45% | |
| Moab | 10-011 | 7.85% | 3.00% | 12.35% | 8.85% | 13.35% | 6.25% |
| Iron County | 11-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Cedar City | 11-003 | 6.05% | 3.00% | 10.30% | 7.05% | 8.55% | |
| Enoch | 11-005 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Kanarrville | 11-012 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Paragonah | 11-018 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Parowan | 11-019 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Brian Head | 11-028 | 7.85% | 3.00% | 12.10% | 8.85% | 10.35% | 6.35% |
| Juab County | 12-000 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Eureka | 12-009 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Levan | 12-019 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Mona | 12-024 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Nephi | 12-026 | 6.25% | 3.00% | 9.25% | 7.25% | 8.75% | |
| Rocky Ridge Town | 12-030 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Kane County | 13-000 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Alton | 13-001 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Glendale | 13-002 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Kanab | 13-004 | 7.95% | 3.00% | 13.20% | 8.95% | 10.45% | 6.95% |
| Orderville | 13-007 | 7.95% | 3.00% | 12.20% | 8.95% | 10.45% | 6.95% |
| Big Water | 13-010 | 6.95% | 3.00% | 11.20% | 7.95% | 9.45% | |
| Millard County | 14-000 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Delta | 14-010 | 5.95% | 3.00% | 9.95% | 5.95% | 8.45% | |
| Fillmore | 14-014 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Hinckley | 14-023 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Holden | 14-024 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Kanosh | 14-026 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Leamington | 14-028 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Lynndyl | 14-030 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Meadow | 14-034 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Oak City | 14-037 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Scipio | 14-040 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Morgan County | 15-000 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Morgan City | 15-007 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Piute County | 16-000 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Circleville | 16-003 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Junction | 16-005 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Kingston | 16-006 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |



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|--------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Marysvale | 16-007 | 5.95% | 3.00% | 8.95% | 5.95% | 8.45% | |
| Rich County | 17-000 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Garden City | 17-001 | 7.05% | 3.00% | 10.05% | 8.05% | 9.55% | 5.95% |
| Laketown | 17-002 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Randolph | 17-005 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Woodruff | 17-010 | 5.95% | 3.00% | 8.95% | 6.95% | 8.45% | |
| Salt Lake County | 18-000 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Alta | 18-003 | 8.35% | 3.00% | 13.10% | 9.35% | 17.85% | 6.85% |
| Bluffdale | 18-019 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Cottonwood Heights | 18-020 | 6.85% | 3.00% | 12.60% | 7.85% | 16.35% | |
| Draper | 18-039 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Herriman | 18-060 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Holladay | 18-065 | 6.85% | 3.00% | 12.60% | 7.85% | 16.35% | |
| Midvale | 18-093 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Murray | 18-096 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Riverton | 18-118 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Salt Lake City | 18-122 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| Sandy | 18-131 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| South Jordan | 18-138 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| South Salt Lake | 18-139 | 6.85% | 3.00% | 12.60% | 7.85% | 16.35% | |
| Taylorsville | 18-142 | 6.85% | 3.00% | 11.60% | 7.85% | 16.35% | |
| West Jordan | 18-155 | 6.85% | 3.00% | 12.60% | 7.85% | 16.35% | |
| West Valley City | 18-167 | 6.85% | 3.00% | 13.10% | 7.85% | 16.35% | |
| San Juan County | 19-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Blanding | 19-002 | 6.35% | 3.00% | 11.60% | 7.35% | 8.85% | |
| Monticello | 19-009 | 6.35% | 3.00% | 11.60% | 7.35% | 8.85% | |
| Sanpete County | 20-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Centerfield | 20-004 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Ephraim | 20-008 | 6.25% | 3.00% | 10.50% | 7.25% | 8.75% | |
| Fairview | 20-009 | 6.25% | 3.00% | 10.50% | 7.25% | 8.75% | |
| Fayette | 20-010 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Fountain Green | 20-011 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Gunnison | 20-014 | 6.25% | 3.00% | 10.50% | 7.25% | 8.75% | |
| Manti | 20-020 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Mayfield | 20-021 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Moroni | 20-023 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Mt. Pleasant | 20-024 | 6.25% | 3.00% | 10.50% | 7.25% | 8.75% | |
| Spring City | 20-031 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Sterling | 20-032 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Wales | 20-033 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Sevier County | 21-000 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Annabella | 21-001 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Aurora | 21-002 | 6.05% | 3.00% | 9.05% | 7.05% | 15.55% | |
| Central Valley | 21-007 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |



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|---------------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Elsinore | 21-014 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Glenwood | 21-018 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Joseph | 21-025 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Koosharem | 21-029 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Monroe | 21-031 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Redmond | 21-033 | 6.05% | 3.00% | 9.05% | 7.05% | 15.55% | |
| Richfield | 21-034 | 6.25% | 3.00% | 10.25% | 7.25% | 15.75% | |
| Salina | 21-035 | 6.35% | 3.00% | 10.35% | 7.35% | 15.85% | |
| Sigurd | 21-038 | 5.95% | 3.00% | 8.95% | 6.95% | 15.45% | |
| Summit County | 22-000 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Coalville | 22-006 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Francis | 22-013 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Henefer | 22-017 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Kamas | 22-022 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Oakley | 22-029 | 6.05% | 3.00% | 9.05% | 7.05% | 8.55% | |
| Park City | 22-030 | 7.45% | 3.00% | 10.45% | 8.45% | 9.95% | 6.35% |
| Snyderville Basin Tr Dist | (a) 22-900 | 6.35% | 3.00% | 9.35% | 7.35% | 8.85% | |
| Tooele County | 23-000 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Erda | (a) 23-017 | 6.25% | 3.00% | 9.75% | 7.25% | 8.75% | |
| Grantsville | 23-023 | 6.25% | 3.00% | 9.75% | 7.25% | 8.75% | |
| Lakepoint | (a) 23-030 | 6.25% | 3.00% | 9.75% | 7.25% | 8.75% | |
| Lincoln | (a) 23-065 | 6.25% | 3.00% | 9.75% | 7.25% | 8.75% | |
| Ophir | 23-037 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Stockton | 23-046 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Tooele City | 23-048 | 6.35% | 3.00% | 10.85% | 7.35% | 8.85% | |
| Vernon | 23-050 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Wendover | 23-052 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Rush Valley | 23-056 | 5.95% | 3.00% | 9.45% | 6.95% | 8.45% | |
| Stansbury Park | (a) 23-066 | 6.25% | 3.00% | 9.75% | 7.25% | 8.75% | |
| Uintah County | 24-000 | 6.05% | 3.00% | 10.30% | 7.05% | 11.55% | |
| Naples | 24-014 | 6.35% | 3.00% | 11.60% | 7.35% | 11.85% | |
| Vernal | 24-024 | 6.35% | 3.00% | 11.60% | 7.35% | 11.85% | |
| Ballard | 24-028 | 6.05% | 3.00% | 10.30% | 7.05% | 11.55% | |
| Utah County | 25-000 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Alpine | 25-001 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| American Fork | 25-002 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Cedar Fort | 25-019 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Draper City South | 25-029 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Eagle Mountain | 25-030 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Fairfield | 25-035 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Genola | 25-038 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Goshen | 25-043 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Lehi | 25-066 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Lindon | 25-070 | 6.75% | 3.00% | 12.00% | 7.75% | 16.25% | |



**UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS**

Rates In effect as of October 1, 2010

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town

Please see instructions below.

| Location | Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|-------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Mapleton | 25-073 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Orem | 25-083 | 6.85% | 3.00% | 12.10% | 7.85% | 16.35% | |
| Payson | 25-085 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Pleasant Grove | 25-088 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Provo | 25-090 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Provo Canyon | (a) 25-093 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Salem | 25-096 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Santaquin | 25-097 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Saratoga Springs | 25-098 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Highland | 25-099 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Spanish Fork | 25-103 | 6.75% | 3.00% | 11.00% | 7.75% | 16.25% | |
| Springville | 25-106 | 6.75% | 3.00% | 12.50% | 7.75% | 16.25% | |
| Vineyard | 25-117 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Cedar Hills | 25-123 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Elk Ridge | 25-124 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Woodland Hills | 25-125 | 6.50% | 3.00% | 10.75% | 7.50% | 16.00% | |
| Wasatch County | 26-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Charleston | 26-003 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Daniel | 26-005 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Heber | 26-008 | 6.25% | 3.00% | 11.50% | 7.25% | 8.75% | |
| Independence | 26-009 | 7.05% | 3.00% | 11.30% | 8.05% | 9.55% | 5.95% |
| Midway | 26-011 | 7.35% | 3.00% | 12.60% | 8.35% | 9.85% | 6.25% |
| Park City East | 26-013 | 7.35% | 3.00% | 11.60% | 8.35% | 9.85% | 6.25% |
| Wallburg | 26-014 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Hideout | 26-020 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Washington County | 27-000 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Apple Valley | 27-002 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Enterprise | 27-005 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Hurricane | 27-008 | 6.25% | 3.00% | 11.50% | 7.25% | 15.75% | |
| Ivins | 27-010 | 6.25% | 3.00% | 11.50% | 7.25% | 15.75% | |
| La Verkin | 27-011 | 6.25% | 3.00% | 11.50% | 7.25% | 15.75% | |
| Leeds | 27-012 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| New Harmony | 27-015 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Rockville | 27-019 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| St George | 27-020 | 6.25% | 3.00% | 11.50% | 7.25% | 15.75% | |
| Santa Clara | 27-021 | 6.25% | 3.00% | 11.50% | 7.25% | 15.75% | |
| Springdale | 27-023 | 7.55% | 3.00% | 12.80% | 8.55% | 17.05% | 5.95% |
| Toquerville | 27-024 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Virgin | 27-026 | 5.95% | 3.00% | 11.20% | 6.95% | 15.45% | |
| Washington City | 27-027 | 6.25% | 3.00% | 10.50% | 7.25% | 15.75% | |
| Hildale | 27-035 | 5.95% | 3.00% | 10.20% | 6.95% | 15.45% | |
| Wayne County | 28-000 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Bicknell | 28-001 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Hanksville | 28-005 | 5.95% | 3.00% | 11.20% | 6.95% | 8.45% | |
| Loa | 28-007 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |



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Please see instructions below.

| Location | Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|----------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Lyman | 28-008 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Torrey | 28-010 | 5.95% | 3.00% | 10.20% | 6.95% | 8.45% | |
| Weber County | 29-000 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Farr West | 29-012 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Harrisville | 29-016 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Hooper | 29-018 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Huntsville | 29-019 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Marriott-Slaterville | 29-022 | 6.85% | 3.00% | 12.10% | 7.85% | 16.35% | |
| North Ogden | 29-026 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Ogden | 29-027 | 6.85% | 3.00% | 12.10% | 7.85% | 16.35% | |
| Plain City | 29-030 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Pleasant View | 29-031 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Riverdale | 29-036 | 7.05% | 3.00% | 12.30% | 8.05% | 16.55% | |
| Roy | 29-037 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| South Ogden | 29-040 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| Uintah | 29-043 | 6.85% | 3.00% | 12.10% | 7.85% | 16.35% | |
| Washington Terrace | 29-049 | 6.85% | 3.00% | 11.10% | 7.85% | 16.35% | |
| West Haven | 29-051 | 6.85% | 3.00% | 12.10% | 7.85% | 16.35% | |

*Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are exempt from the resort communities tax. These are in addition to transactions exempted from sales and use tax under the combined rate and the grocery food rate.

Instructions

Either the *Combined Sales and Use* tax rate **or** the *Grocery Food* tax rate will apply to all taxable transactions. The rates under *Transient Room*, *Prepared Food* and *Short Term Leasing* include the applicable *Combined Sales and Use* tax rate.

Only one rate will apply to a single transaction. For example, the rate of 12.10% applies to the total taxable transient room charges in West Haven City.

In resort communities, the *Resort Exempt* rate is the Combined Sales and Use tax rate minus the resort community tax.