

PART 1 OF 2



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
COMBINED SALES AND USE TAX RATES  
Tax Rates Subject to Streamline Sales Tax Rules  
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**

Rates In effect as of January 1, 2015

Please see instructions below

ST = State Sales & Use Tax  
LS = Local Sales & Use Tax  
MT = Mass Transit Tax  
MA = Add'l Mass Transit Tax  
MF = Mass tran Fixed Guideway  
CT = County Option Transportation  
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HH = County Airport, Highway, Public Transit  
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(a) Taxing entity is not an incorporated city or town  
\*See instructions below.

| Location         | Cnty/<br>City<br>Code |         |       |       |       |    |    |       |    |       |    |       |    |       |       |    |    | Combined<br>Sales Rate |    |       |
|------------------|-----------------------|---------|-------|-------|-------|----|----|-------|----|-------|----|-------|----|-------|-------|----|----|------------------------|----|-------|
|                  |                       | ST*     | LS    | MT    | MA    | MF | CT | SM    | HH | RH    | CZ | MZ    | HT | CO    | TO    | TN | RR |                        | RA |       |
| Beaver County    | 01-000                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Beaver City      | 01-002                | 4.70% * | 1.00% |       |       |    |    |       |    | 1.00% |    |       |    | 0.25% |       |    |    |                        |    | 6.95% |
| Milford          | 01-008                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Minersville      | 01-009                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Box Elder County | 02-000                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Bear River       | 02-004                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Brigham          | 02-017                | 4.70% * | 1.00% | 0.30% | 0.25% |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 6.50% |
| Corinne          | 02-025                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Deweyville       | 02-032                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Elwood           | 02-035                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Fielding         | 02-041                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Garland          | 02-044                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Honeyville       | 02-054                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Howell           | 02-057                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Mantua           | 02-069                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Perry            | 02-086                | 4.70% * | 1.00% | 0.30% | 0.25% |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 6.50% |
| Plymouth         | 02-090                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Portage          | 02-092                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Snowville        | 02-100                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% | 1.00% |    |    |                        |    | 6.95% |
| Tremonton        | 02-113                | 4.70% * | 1.00% |       |       |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 5.95% |
| Willard          | 02-120                | 4.70% * | 1.00% | 0.30% | 0.25% |    |    |       |    |       |    |       |    | 0.25% |       |    |    |                        |    | 6.50% |
| Cache County     | 03-000                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Amalga           | 03-001                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Clarkston        | 03-014                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Cornish          | 03-017                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Hyde Park        | 03-032                | 4.70% * | 1.00% | 0.25% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.55% |
| Hyrum            | 03-033                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |
| Lewiston         | 03-036                | 4.70% * | 1.00% | 0.25% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.55% |
| Logan            | 03-038                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |
| Mendon           | 03-041                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Millville        | 03-044                | 4.70% * | 1.00% | 0.25% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.55% |
| Newton           | 03-047                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| North Logan      | 03-049                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |
| Paradise         | 03-053                | 4.70% * | 1.00% |       |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.30% |
| Providence       | 03-056                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |
| Richmond         | 03-059                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |
| River Heights    | 03-060                | 4.70% * | 1.00% | 0.30% |       |    |    | 0.25% |    |       |    | 0.10% |    | 0.25% |       |    |    |                        |    | 6.60% |

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(a) Taxing entity is not an incorporated city or town  
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| Location               | Cnty/<br>City<br>Code | ST*        | LS     | MT      | MA    | MF    | CT    | SM    | HH    | RH    | CZ    | MZ    | HT    | CO    | TO | TN    | RR | RA | Combined<br>Sales Rate |
|------------------------|-----------------------|------------|--------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----|-------|----|----|------------------------|
|                        |                       | Smithfield | 03-062 | 4.70% * | 1.00% | 0.30% |       |       | 0.25% |       |       |       | 0.10% |       |    | 0.25% |    |    |                        |
| Wellsville             | 03-076                | 4.70% *    | 1.00%  |         |       |       | 0.25% |       |       |       | 0.10% |       |       | 0.25% |    |       |    |    | 6.30%                  |
| Trenton                | 03-081                | 4.70% *    | 1.00%  |         |       |       | 0.25% |       |       |       | 0.10% |       |       | 0.25% |    |       |    |    | 6.30%                  |
| Nibley                 | 03-098                | 4.70% *    | 1.00%  | 0.30%   |       |       | 0.25% |       |       |       | 0.10% |       |       | 0.25% |    |       |    |    | 6.60%                  |
| Cache Valley Transit   | (a) 03-900            | 4.70% *    | 1.00%  | 0.25%   |       |       | 0.25% |       |       |       | 0.10% |       |       | 0.25% |    |       |    |    | 6.55%                  |
| Carbon County          | 04-000                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Helper                 | 04-016                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       | 0.10% |       | 0.25% |    |       |    |    | 6.05%                  |
| Price                  | 04-035                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       | 0.10% | 0.30% | 0.25% |    |       |    |    | 6.35%                  |
| Scofield               | 04-040                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Wellington             | 04-053                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       | 0.30% | 0.25% |    |       |    |    | 6.25%                  |
| East Carbon            | 04-058                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Daggett County         | 05-000                | 4.70% *    | 1.00%  |         |       |       |       |       |       | 1.00% |       |       |       | 0.25% |    |       |    |    | 6.95%                  |
| Manila                 | 05-006                | 4.70% *    | 1.00%  |         |       |       |       |       |       | 1.00% |       |       |       | 0.25% |    |       |    |    | 6.95%                  |
| Davis County           | 06-000                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Bountiful              | 06-004                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       | 0.10% |       | 0.25% |    |       |    |    | 6.60%                  |
| Centerville            | 06-006                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       | 0.10% |       | 0.25% |    |       |    |    | 6.60%                  |
| Clearfield             | 06-008                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Fruit Heights          | 06-010                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Farmington             | 06-017                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Kaysville              | 06-026                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Layton                 | 06-030                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| North Salt Lake        | 06-035                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       | 0.10% | 0.25% |    |       |    |    | 6.60%                  |
| South Weber            | 06-045                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Sunset                 | 06-048                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Syracuse               | 06-049                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| West Point             | 06-056                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Woods Cross            | 06-057                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       | 0.10% |       | 0.25% |    |       |    |    | 6.60%                  |
| Clinton                | 06-059                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| West Bountiful         | 06-061                | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.60%                  |
| Falcon Hill Davis      | (a) 06-300            | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Falcon Hill Clearfield | (a) 06-301            | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Falcon Hill Sunset     | (a) 06-302            | 4.70% *    | 1.00%  | 0.25%   | 0.25% |       |       | 0.05% |       |       |       |       |       | 0.25% |    |       |    |    | 6.50%                  |
| Duchesne County        | 07-000                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Altamont               | 07-001                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Duchesne City          | 07-008                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       | 0.10% |       | 0.25% |    |       |    |    | 6.05%                  |
| Myton                  | 07-017                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       |       |       | 0.25% |    |       |    |    | 5.95%                  |
| Roosevelt              | 07-019                | 4.70% *    | 1.00%  |         |       |       |       |       |       |       |       | 0.10% | 0.30% | 0.25% |    |       |    |    | 6.35%                  |

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| Location        | Cnty/<br>City<br>Code | ST*     | LS    | MT | MA | MF | CT | SM | HH | RH    | CZ | MZ    | HT    | CO    | TO | TN | RR    | RA    | Combined<br>Sales Rate |       |
|-----------------|-----------------------|---------|-------|----|----|----|----|----|----|-------|----|-------|-------|-------|----|----|-------|-------|------------------------|-------|
|                 |                       |         |       |    |    |    |    |    |    |       |    |       |       |       |    |    |       |       |                        |       |
| Tabiona         | 07-020                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Emery County    | 08-000                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Castle Dale     | 08-001                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Clawson         | 08-003                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Cleveland       | 08-004                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Elmo            | 08-007                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Emery City      | 08-008                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Ferron          | 08-009                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Green River     | 08-011                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       | 0.30% | 0.25% |    |    | 1.00% | 0.50% |                        | 7.75% |
| Huntington      | 08-012                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Orangeville     | 08-016                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Garfield County | 09-000                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    |       |       |                        | 6.95% |
| Antimony        | 09-001                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    |       |       |                        | 6.95% |
| Boulder         | 09-002                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    | 1.00% |       |                        | 7.95% |
| Bryce Canyon    | 09-003                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    | 1.10% |       |                        | 8.05% |
| Cannonville     | 09-004                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    |       |       |                        | 6.95% |
| Escalante       | 09-005                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    | 1.10% |       |                        | 8.05% |
| Hatch           | 09-006                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    |       |       |                        | 6.95% |
| Henrieville     | 09-008                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    |       |       |                        | 6.95% |
| Panguitch       | 09-011                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    | 1.00% |       |                        | 7.95% |
| Tropic          | 09-015                | 4.70% * | 1.00% |    |    |    |    |    |    | 1.00% |    |       |       | 0.25% |    |    | 1.00% |       |                        | 7.95% |
| Grand County    | 10-000                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Castle Valley   | 10-005                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Moab            | 10-011                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       | 0.30% | 0.25% |    |    | 1.10% | 0.50% |                        | 7.85% |
| Iron County     | 11-000                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Cedar City      | 11-003                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    | 0.10% |       | 0.25% |    |    |       |       |                        | 6.05% |
| Enoch           | 11-005                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Kanarrville     | 11-012                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Paragonah       | 11-018                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Parowan         | 11-019                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Brian Head      | 11-028                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    | 0.10% | 0.30% | 0.25% |    |    | 1.10% | 0.50% |                        | 7.95% |
| Juab County     | 12-000                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Eureka          | 12-009                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Levan           | 12-019                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Mona            | 12-024                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       |       | 0.25% |    |    |       |       |                        | 5.95% |
| Nephi           | 12-026                | 4.70% * | 1.00% |    |    |    |    |    |    |       |    |       | 0.30% | 0.25% |    |    |       |       |                        | 6.25% |

PART 1 OF 2



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
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(a) Taxing entity is not an incorporated city or town  
\*See instructions below.

| Location           | Cnty/<br>City<br>Code | ST*     | LS    | MT    | MA    | MF | CT    | SM | HH | RH    | CZ    | MZ | HT | CO    | TO | TN | RR    | RA    | Combined<br>Sales Rate |
|--------------------|-----------------------|---------|-------|-------|-------|----|-------|----|----|-------|-------|----|----|-------|----|----|-------|-------|------------------------|
|                    |                       |         |       |       |       |    |       |    |    |       |       |    |    |       |    |    |       |       |                        |
| Rocky Ridge Town   | 12-030                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Santaquin South    | 12-050                | 4.70% * | 1.00% | 0.25% |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 6.20%                  |
| Kane County        | 13-000                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    |       |       | 6.95%                  |
| Alton              | 13-001                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    |       |       | 6.95%                  |
| Glendale           | 13-002                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    |       |       | 6.95%                  |
| Kanab              | 13-004                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    | 1.00% |       | 7.95%                  |
| Orderville         | 13-007                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    | 1.00% |       | 7.95%                  |
| Big Water          | 13-010                | 4.70% * | 1.00% |       |       |    |       |    |    | 1.00% |       |    |    | 0.25% |    |    |       |       | 6.95%                  |
| Millard County     | 14-000                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Delta              | 14-010                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Fillmore           | 14-014                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Hinckley           | 14-023                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Holden             | 14-024                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Kanosh             | 14-026                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Leamington         | 14-028                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Lynndyl            | 14-030                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Meadow             | 14-034                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Oak City           | 14-037                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Scipio             | 14-040                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Morgan County      | 15-000                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Morgan City        | 15-007                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Piute County       | 16-000                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Circleville        | 16-003                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Junction           | 16-005                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Kingston           | 16-006                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Marysvale          | 16-007                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Rich County        | 17-000                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Garden City        | 17-001                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    | 1.10% | 0.50% | 7.55%                  |
| Laketown           | 17-002                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Randolph           | 17-005                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Woodruff           | 17-010                | 4.70% * | 1.00% |       |       |    |       |    |    |       |       |    |    | 0.25% |    |    |       |       | 5.95%                  |
| Salt Lake County   | 18-000                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |       | 0.10% |    |    | 0.25% |    |    |       |       | 6.85%                  |
| Alta               | 18-003                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |       | 0.10% |    |    | 0.25% |    |    | 1.00% | 0.50% | 8.35%                  |
| Bluffdale          | 18-019                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |       | 0.10% |    |    | 0.25% |    |    |       |       | 6.85%                  |
| Cottonwood Heights | 18-020                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |       | 0.10% |    |    | 0.25% |    |    |       |       | 6.85%                  |
| Draper             | 18-039                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |       | 0.10% |    |    | 0.25% |    |    |       |       | 6.85%                  |



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(a) Taxing entity is not an incorporated city or town  
\*See instructions below.

| Location                   | Cnty/<br>City<br>Code | ST*     | LS    | MT    | MA    | MF | CT    | SM | HH | RH | CZ    | MZ    | HT    | CO    | TO | TN    | RR | RA | Combined<br>Sales Rate |       |
|----------------------------|-----------------------|---------|-------|-------|-------|----|-------|----|----|----|-------|-------|-------|-------|----|-------|----|----|------------------------|-------|
|                            |                       |         |       |       |       |    |       |    |    |    |       |       |       |       |    |       |    |    |                        |       |
| Herriman                   | 18-060                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Holladay                   | 18-065                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Midvale                    | 18-093                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Murray                     | 18-096                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Riverton                   | 18-118                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Salt Lake City             | 18-122                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Sandy                      | 18-131                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| South Jordan               | 18-138                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| South Salt Lake            | 18-139                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    | 0.20% |    |    |                        | 7.05% |
| Taylorsville               | 18-142                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| West Jordan                | 18-155                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| West Valley City           | 18-167                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| Utah Data Center SL Co (a) | 18-300                | 4.70% * | 1.00% | 0.30% | 0.25% |    | 0.25% |    |    |    | 0.10% |       |       | 0.25% |    |       |    |    |                        | 6.85% |
| San Juan County            | 19-000                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Blanding                   | 19-002                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% | 0.30% | 0.25% |    |       |    |    |                        | 6.35% |
| Monticello                 | 19-009                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% | 0.30% | 0.25% |    |       |    |    |                        | 6.35% |
| Sanpete County             | 20-000                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Centerfield                | 20-004                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% |       | 0.25% |    |       |    |    |                        | 6.05% |
| Ephraim                    | 20-008                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       | 0.30% | 0.25% |    |       |    |    |                        | 6.25% |
| Fairview                   | 20-009                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       | 0.30% | 0.25% |    |       |    |    |                        | 6.25% |
| Fayette                    | 20-010                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Fountain Green             | 20-011                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Gunnison                   | 20-014                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% | 0.30% | 0.25% |    |       |    |    |                        | 6.35% |
| Manti                      | 20-020                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Mayfield                   | 20-021                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% |       | 0.25% |    |       |    |    |                        | 6.05% |
| Moroni                     | 20-023                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Mt. Pleasant               | 20-024                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       | 0.30% | 0.25% |    |       |    |    |                        | 6.25% |
| Spring City                | 20-031                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Sterling                   | 20-032                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Wales                      | 20-033                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Sevier County              | 21-000                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Annabella                  | 21-001                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Aurora                     | 21-002                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       | 0.10% |       | 0.25% |    |       |    |    |                        | 6.05% |
| Central Valley             | 21-007                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Elsinore                   | 21-014                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Glenwood                   | 21-018                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |
| Joseph                     | 21-025                | 4.70% * | 1.00% |       |       |    |       |    |    |    |       |       |       | 0.25% |    |       |    |    |                        | 5.95% |

PART 1 OF 2



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| Location                      | Cnty/<br>City<br>Code | ST*     | LS    | MT    | MA | MF    | CT | SM | HH    | RH | CZ    | MZ    | HT    | CO    | TO | TN | RR    | RA    | Combined   |
|-------------------------------|-----------------------|---------|-------|-------|----|-------|----|----|-------|----|-------|-------|-------|-------|----|----|-------|-------|------------|
|                               |                       |         |       |       |    |       |    |    |       |    |       |       |       |       |    |    |       |       | Sales Rate |
| Koosharem                     | 21-029                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Monroe                        | 21-031                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Redmond                       | 21-033                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       | 0.10% |       | 0.25% |    |    |       |       | 6.05%      |
| Richfield                     | 21-034                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       | 0.10% | 0.30% | 0.25% |    |    |       |       | 6.35%      |
| Salina                        | 21-035                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       | 0.10% | 0.30% | 0.25% |    |    |       |       | 6.35%      |
| Sigurd                        | 21-038                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Summit County                 | 22-000                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Coalville                     | 22-006                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Francis                       | 22-013                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Henefer                       | 22-017                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Kamas                         | 22-022                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Oakley                        | 22-029                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Park City                     | 22-030                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    | 1.10% | 0.50% | 7.95%      |
| Snyderville Basin Tr Dist (a) | 22-900                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.35%      |
| Tooele County                 | 23-000                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Erda (a)                      | 23-017                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 6.25%      |
| Grantsville                   | 23-023                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 6.25%      |
| Lakepoint (a)                 | 23-030                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 6.25%      |
| Lincoln (a)                   | 23-065                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 6.25%      |
| Ophir                         | 23-037                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Stockton                      | 23-046                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Tooele City                   | 23-048                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       | 0.10% |       | 0.25% |    |    |       |       | 6.35%      |
| Vernon                        | 23-050                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Wendover                      | 23-052                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Rush Valley                   | 23-056                | 4.70% * | 1.00% |       |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 5.95%      |
| Stansbury Park (a)            | 23-066                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |       |       |       | 0.25% |    |    |       |       | 6.25%      |
| Uintah County                 | 24-000                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Naples                        | 24-014                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       | 0.30% | 0.25% |    |    |       |       | 6.35%      |
| Vernal                        | 24-024                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       | 0.30% | 0.25% |    |    |       |       | 6.35%      |
| Ballard                       | 24-028                | 4.70% * | 1.00% |       |    |       |    |    |       |    | 0.10% |       |       | 0.25% |    |    |       |       | 6.05%      |
| Utah County                   | 25-000                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| Alpine                        | 25-001                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| American Fork                 | 25-002                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| Bluffdale South               | 25-010                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| Cedar Fort                    | 25-019                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| Draper City South             | 25-029                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |
| Eagle Mountain                | 25-030                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |       |       |       | 0.25% |    |    |       |       | 6.75%      |

PART 1 OF 2



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
COMBINED SALES AND USE TAX RATES**  
Tax Rates Subject to Streamline Sales Tax Rules  
**OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**

Rates In effect as of January 1, 2015

Please see instructions below

ST = State Sales & Use Tax  
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(a) Taxing entity is not an incorporated city or town  
\*See instructions below.

| Location                     | Cnty/<br>City<br>Code |         |       |       |    |       |    |    |       |    |    |       |       |       |       |    |       | Combined<br>Sales Rate |    |       |
|------------------------------|-----------------------|---------|-------|-------|----|-------|----|----|-------|----|----|-------|-------|-------|-------|----|-------|------------------------|----|-------|
|                              |                       | ST*     | LS    | MT    | MA | MF    | CT | SM | HH    | RH | CZ | MZ    | HT    | CO    | TO    | TN | RR    |                        | RA |       |
| Fairfield                    | 25-035                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Genola                       | 25-038                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Goshen                       | 25-043                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Lehi                         | 25-066                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Lindon                       | 25-070                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    | 0.10% |       | 0.25% |       |    |       |                        |    | 6.85% |
| Mapleton                     | 25-073                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Orem                         | 25-083                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    | 0.10% |       | 0.25% |       |    |       |                        |    | 6.85% |
| Payson                       | 25-085                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Pleasant Grove               | 25-088                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Provo                        | 25-090                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Salem                        | 25-096                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Santaquin                    | 25-097                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Saratoga Springs             | 25-098                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Highland                     | 25-099                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Spanish Fork                 | 25-103                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Springville                  | 25-106                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Vineyard                     | 25-117                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Cedar Hills                  | 25-123                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    | 0.10% |       | 0.25% |       |    |       |                        |    | 6.85% |
| Elk Ridge                    | 25-124                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Woodland Hills               | 25-125                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Utah Data Center Utah Co (a) | 25-300                | 4.70% * | 1.00% | 0.25% |    | 0.30% |    |    | 0.25% |    |    |       |       | 0.25% |       |    |       |                        |    | 6.75% |
| Wasatch County               | 26-000                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Charleston                   | 26-003                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Daniel                       | 26-005                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Heber                        | 26-008                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       | 0.30% | 0.25% |       |    |       |                        |    | 6.25% |
| Independence                 | 26-009                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    | 1.10% |                        |    | 7.05% |
| Midway                       | 26-011                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       | 0.30% | 0.25% |       |    | 1.10% |                        |    | 7.35% |
| Park City East               | 26-013                | 4.70% * | 1.00% | 0.30% |    |       |    |    |       |    |    |       |       | 0.25% |       |    | 1.10% | 0.50%                  |    | 7.85% |
| Wallsburg                    | 26-014                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Hideout                      | 26-020                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Washington County            | 27-000                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Apple Valley                 | 27-002                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Enterprise                   | 27-005                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| Hurricane                    | 27-008                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       | 0.30% | 0.25% |       |    |       |                        |    | 6.25% |
| Ivins                        | 27-010                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.30% | 0.25% |    |       |                        |    | 6.25% |
| La Verkin                    | 27-011                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.30% | 0.25% |    |       |                        |    | 6.25% |
| Leeds                        | 27-012                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |
| New Harmony                  | 27-015                | 4.70% * | 1.00% |       |    |       |    |    |       |    |    |       |       | 0.25% |       |    |       |                        |    | 5.95% |

PART 1 OF 2



**UTAH CODE TITLE 59, CHAPTER 12  
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Rates In effect as of January 1, 2015

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RA = Add'l Resort Comm. Tax  
(a) Taxing entity is not an incorporated city or town  
\*See instructions below.

| Location              | Cnty/<br>City<br>Code | ST*       | LS     | MT      | MA    | MF | CT    | SM    | HH | RH | CZ    | MZ | HT    | CO    | TO | TN    | RR    | RA    | Combined<br>Sales Rate |
|-----------------------|-----------------------|-----------|--------|---------|-------|----|-------|-------|----|----|-------|----|-------|-------|----|-------|-------|-------|------------------------|
|                       |                       | Rockville | 27-019 | 4.70% * | 1.00% |    |       |       |    |    |       |    |       |       |    | 0.25% |       |       |                        |
| St George             | 27-020                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    | 0.30% | 0.25% |    |       |       |       | 6.25%                  |
| Santa Clara           | 27-021                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    | 0.30% | 0.25% |    |       |       |       | 6.25%                  |
| Springdale            | 27-023                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       | 1.10% | 0.50% | 7.55%                  |
| Toquerville           | 27-024                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Virgin                | 27-026                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Washington City       | 27-027                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    | 0.30% | 0.25% |    |       |       |       | 6.25%                  |
| Hildale               | 27-035                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Wayne County          | 28-000                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Bicknell              | 28-001                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Hanksville            | 28-005                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Loa                   | 28-007                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Lyman                 | 28-008                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Torrey                | 28-010                | 4.70% *   | 1.00%  |         |       |    |       |       |    |    |       |    |       | 0.25% |    |       |       |       | 5.95%                  |
| Weber County          | 29-000                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Farr West             | 29-012                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Harrisville           | 29-016                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Hooper                | 29-018                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Huntsville            | 29-019                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Marriott-Slaterville  | 29-022                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| North Ogden           | 29-026                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Ogden                 | 29-027                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Plain City            | 29-030                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Pleasant View         | 29-031                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Riverdale             | 29-036                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    | 0.20% |       |       | 7.05%                  |
| Roy                   | 29-037                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| South Ogden           | 29-040                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Uintah                | 29-043                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Washington Terrace    | 29-049                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| West Haven            | 29-051                | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |
| Falcon Hill Riverdale | (a) 29-300            | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    | 0.20% |       |       | 7.05%                  |
| Falcon Hill Roy       | (a) 29-301            | 4.70% *   | 1.00%  | 0.25%   | 0.25% |    | 0.25% | 0.05% |    |    | 0.10% |    |       | 0.25% |    |       |       |       | 6.85%                  |



PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12  
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 TN = City or Town Option Tax  
 RR = Resort Community Tax  
 RA = Add'l Resort Comm. Tax  
 (a) Taxing entity is not an incorporated city or town  
 \*See instructions below.

| Location | Cnty/<br>City<br>Code | ST* | LS | MT | MA | MF | CT | SM | HH | RH | CZ | MZ | HT | CO | TO | TN | RR | RA | Combined<br>Sales Rate |
|----------|-----------------------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------------------|
|----------|-----------------------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------------------|

**INSTRUCTIONS:**

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

\* The tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.

For sales of residential energy, the combined rate is reduced by 2.70%.

**COMMENTS:**

**Changes to combined sales and use tax rates with an effective date of 01/01/2015:**

No new taxes imposed.