

Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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Tax Bulletin 1-18

Effective: April 1, 2018

Re: Grand County Increases Tax on Short-term MV Leases

Utah Code §59-12-603 allows a county to impose a tax of up to 7 percent on leases and rentals of motor vehicles for 30 days or less. (Excluded from this tax are vehicles temporarily rented or leased while a vehicle is being repaired.)

Grand County will increase its motor vehicle rental tax rate from 3 percent to 7 percent. Combined with the statewide 2.5 rate, the total rate in Grand County will be 9.5 percent.

Report and pay this tax on your *Motor Vehicle Rental Tax Return* (TC-62L) starting with the following periods:

- April 2018 (monthly filers)
- April-June 2018 (quarterly filers)
- Jan-Dec 2018 (annual filers)

QUESTIONS...

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