

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 01-19

Effective: April 1, 2019

Re: Sales Tax Rate Changes

All Utah Sales Tax Rates Increase

On Nov. 6, 2018 Utah voters approved Proposition 3, expanding Medicaid in Utah and raising the statewide sales tax rate from 4.7 to 4.85 percent starting April 1, 2019. As a result, the combined sales tax rate will increase .15 percent in all Utah jurisdictions.

Get the tax rate for each location on our website at tax.utah.gov/sales.

Cities and Morgan County Impose Botanical, Cultural, Recreational and Zoological Tax

Utah Code §§59-12-1402 & 703 allow a city, town or county to impose a botanical, cultural, recreational and zoological organizations or facilities tax of .1 percent on taxable sales.

Four cities will impose the botanical, cultural, recreational and zoological tax starting April 1, 2019:

Nephi, Pleasant Grove, Spanish Fork, Santaquin

The .1 percent increase will raise the combined sales tax rate in these locations.

Morgan County will also impose the botanical, cultural, recreational and zoological tax, increasing the combined sales tax rate by .1 percent for all jurisdictions within the county.

Utah County Imposes County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of .25 percent to fund highways and public transit.

Utah County will impose this highways and public transit tax starting April 1, 2019. The .25 percent increase will raise the combined sales tax rate in all locations within Utah County.

South Weber Imposes Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on rents charged by lodging providers for the use of public accommodations for less than 30 consecutive days. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

South Weber (Davis County) will impose the municipality transient room tax at 1 percent starting April 1, 2019. The total transient room tax in South Weber will then be 5.57 percent. Those providing public accommodations in South Weber must collect this new rate in addition to other state and local taxes.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T. Start paying the new rates with the following periods:

- April 2019 (monthly filers)
- Apr-June 2019 (quarterly filers)
- Jan-Dec 2019 (annual filers)

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020