

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 01-20

Effective: April 1, 2020

Re: Sales Tax Rate Changes

Daggett 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.

Daggett County will impose this highways and public transit tax starting Apr. 1, 2020.

The .25 percent increase will raise the combined sales tax rate in all locations within this county.

Mantua Imposes City or Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to .3 percent to fund highways and public transit.

Mantua will impose the highways tax at .3 percent starting Apr. 1, 2020.

The tax increase will raise the combined sales tax rate in Mantua from 6.1 percent to 6.4 percent.

Brighton and Virgin Impose Resort Communities Tax

Utah Code §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Brighton (Salt Lake County) will begin imposing the resort communities tax at 1.1 percent and Virgin (Washington County) will begin imposing the resort communities tax at 1 percent starting Apr. 1, 2020.

The tax increase will raise the combined sales tax rate in Brighton from 7.25 percent to 8.35 percent and in Virgin from 6.45 percent to 7.45 percent.

Bryce Canyon, Fillmore and Vineyard Impose Botanical, Cultural, Recreational and Zoological Tax

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

Bryce Canyon (Garfield County), Fillmore (Millard County) and Vineyard (Utah County) will impose the botanical, cultural, recreational and zoological tax starting Apr. 1, 2020. The new combined sales tax rate will be 8.3 percent in Bryce Canyon, 6.45 percent in Fillmore and 7.25 percent in Vineyard.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- April 2020 (monthly filers)
- Apr-Jun 2020 (quarterly filers)
- Jan-Dec 2020 (annual filers)

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

QUESTIONS...

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