

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 01-22

Effective: April 1, 2022

Re: Sales Tax Rate Changes

Kaysville, South Weber, Mona, Mount Pleasant, Lehi, Highland and Springville 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 0.1 percent on taxable sales.

Kaysville and South Weber (Davis County); Mona (Juab County); Mount Pleasant (Sanpete County); and Lehi, Highland and Springville (Utah County) will impose the botanical, cultural, recreational and zoological tax starting April 1, 2022.

The new combined sales tax rate will be 7.25 percent in Kaysville, South Weber, Lehi, Highland and Springville; 6.2 percent in Mona; and 6.75 percent in Mount Pleasant.

Military Recreation Projects Impose Resort Communities Tax

Utah Code §59-12-401 allows Military Installation Development Authorities (MIDAs) to impose a resort communities tax of up to 1.1 percent on taxable sales.

Three military recreation projects will begin imposing the resort communities tax at 1.1 percent starting April 1, 2022. Those projects are located within Park City (county/city code 22-300), Wasatch (county/city code 26-300) and Hideout (county/city code 26-301).

The new combined sales tax rate will be 8.55 percent in county/city code 22-300 and 7.2 percent in county/city codes 26-300 and 26-301.

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 2022 (monthly filers)
- April-June 2022 (quarterly filers)
- Jan-Dec 2022 (annual filers)

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

QUESTIONS...

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