

Utah State Tax Commission  
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# Tax Bulletin

## Tax Bulletin 2-17

**Effective Date: April 1, 2017**

### Re: Cedar Hills Discontinues and Payson Imposes Botanical, Cultural, Recreational & 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.

#### Cedar Hills

Cedar Hills (Utah County) will discontinue the botanical, cultural, recreational and zoological tax. The new combined sales tax rate in Cedar Hills will be 6.75 percent.

#### Payson

Payson (Utah County) will impose the botanical, cultural, recreational and zoological tax. The new combined sales tax rate in Payson will be 6.85 percent.

Report and pay this tax for Payson, Utah, on your *Sales and Use Tax Return* starting with the following periods:

- April 2017 (monthly filers)
- April-June 2017 (quarterly filers)
- Jan-Dec 2017 (annual filers)

#### QUESTIONS...

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