

Tax Bulletin

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

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Tax Bulletin 2-18

Effective: April 1, 2018

Re: Syracuse, Fairview and Cedar Hills 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.

Syracuse (Davis County), Cedar Hills (Utah County) and Fairview (Sanpete County) will impose the botanical, cultural, recreational and zoological tax at .1 percent.

The new combined sales tax rate in Syracuse and Cedar Hills will be .0685 percent. The new combined sales tax rate in Fairview will be .0660 percent.

Report this tax on your *Sales and Use Tax Return* starting with the following periods:

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

QUESTIONS...

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