

Tax Bulletin

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

Be the first to know when we release tax bulletins!

Follow us on Twitter:
twitter.com/UtahTaxWebsite

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

tax.utah.gov

Tax Bulletin 02-19

Effective: July 1, 2019

Re: Sales Tax Rate Changes

Summit County Imposes County Option Sales and Use Tax to Fund Public Transit

Utah Code §59-12-2220 authorizes a county to impose a county option sales and use tax of up to .2 percent to fund a system for public transit.

Summit County will impose the public transit tax county-wide at .2 percent starting July 1, 2019.

The .2 percent increase will raise the combined sales tax rate in all locations within this county.

Davis County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §§59-12-2203 & 2217 allow a county option sales and use tax of up to .25 percent to fund transportation.

Davis County will impose the transportation tax county-wide at .25 percent starting July 1, 2019.

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

Bluff Imposes 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.

Bluff (San Juan County) will begin imposing the resort communities tax at 1.1 percent starting July 1, 2019.

The 1.1 percent increase will raise the combined sales tax rate in Bluff from 6.35 percent to 7.45 percent.

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:

- July 2019 (monthly filers)
- July-Sep 2019 (quarterly filers)
- Jan-Dec 2019 (annual filers)

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

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020