

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 02-20

Effective: April 1, 2020

Re: Brighton, Marysvale and Vineyard Impose Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on amounts charged by lodging providers for the use of accommodations and services for less than 30 consecutive days. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Brighton (Sale Lake County), Marysvale (Piute County) and Vineyard (Utah County) will impose the municipality transient room tax at 1 percent starting Apr. 1, 2020. The total transient room tax will then be 6.07 percent in Brighton and 5.57 percent in Marysvale and Vineyard.

Those providing public accommodations in these cities must collect this new rate in addition to other state and local taxes.

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

Filing Requirements

Report and pay transient room taxes at the new rates on your *Transient Room Tax Return*, form TC-62T. Start paying the new rates with the following periods:

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

QUESTIONS...

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