

Tax Bulletin

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

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Tax Bulletin 2-21

Effective: April 1, 2021

Re: Piute County Imposes Restaurant Tax

Utah Code §59-12-603 allows a county to impose a tax to fund tourism of up to 1 percent on food and alcoholic beverage sales by restaurants.

Piute County will impose the restaurant tax at 1 percent starting April 1, 2021. Any retail establishment whose primary business is selling prepared food for immediate consumption in Piute County must collect the restaurant tax, in addition to other state and local taxes.

See Pub 25, Sales and Use Tax General Information, and Pub 55, Sales Tax Information for Restaurants, for more information about the restaurant tax.

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 2021 (monthly filers)
- Apr-Jun 2021 (quarterly filers)
- Jan-Dec 2021 (annual filers)

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

QUESTIONS...

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