

Tax Bulletin

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Tax Bulletin 2-25

Effective: April 1, 2025

Re: Emery Imposes 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 short-term (less than 30 consecutive days) public accommodations.

Emery (Emery County) will impose the municipality transient room tax at 1.0 percent starting April 1, 2025. The total transient room tax in Emery City will then be 5.57 percent.

Those providing short-term public accommodations in Emery City must collect this new rate in addition to other state and local taxes.

Filing Requirements

Report and pay the municipal transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- April 2025 (monthly filers)
- April-June 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

Find all tax rates and quarterly rate changes at tax.utah.gov/sales.

QUESTIONS...

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