



Tax Bulletin

Tax Bulletin 3-17

Effective Date: April 1, 2017

Re: Summit County Imposes County Option Transportation Tax and Additional Mass Transit Tax

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

Utah Code §§59-12-2203 & 2214 allow a county option sales and use tax of .25 percent to fund a system for public transit, airport facility, water conservation project, or to be deposited into the County of the First Class Highway Projects Fund.

Summit County will impose both of these county option sales and use taxes at 0.25 percent each.

The 0.5 percent total increase will raise the combined sales tax rate in all locations within Summit County. Get the tax rate for each location on our website at tax.utah.gov/sales.

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

- April 2017 (monthly filers)
- April-June 2017 (quarterly filers)
- Jan-Dec 2017 (annual filers)

QUESTIONS...

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