

# 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](https://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](http://tax.utah.gov)

## Tax Bulletin 03-20

Effective: July 1, 2020

### Re: Transient Room Tax Rate Changes

#### Ferron and Herriman 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 rents charged by lodging providers for the use of public accommodations 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.

Ferron (Emery County) and Herriman (Salt Lake County) will impose the municipality transient room tax at 1 percent starting July 1, 2020. The total transient room tax in Ferron will then be 5.57 percent. The total transient room tax in Herriman will then be 6.07 percent.

Those providing public accommodations in Ferron or Herriman must collect this new rate in addition to other state and local taxes.

#### Juab and Tooele Counties Increase County Transient Room Tax

Utah Code §59-12-301 allows counties to impose the county transient room tax of up to 4.25 percent on rents charged by lodging providers for the use of public accommodations for less than 30 consecutive days.

Juab County and Tooele County will increase the county transient room tax from 3 percent to 4.25 percent in Juab County and from 3.5 percent to 4.25 percent in Tooele County starting July 1, 2020.

Those providing public accommodations in Juab or Tooele Counties must collect the increased county transient room tax, in addition to other state and local taxes.

Get the tax rate for each location on our website at [tax.utah.gov/sales](http://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:

- July 2020 (monthly filers)
- July-Sep 2020 (quarterly filers)
- Jan-Dec 2020 (annual filers)

#### QUESTIONS...

**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
**Website:** [tax.utah.gov](http://tax.utah.gov)  
**Phone:** 801-297-2200  
**Toll free:** 1-800-662-4335  
**TDD:** 801-297-2020