

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 03-24

Effective: April 1, 2024

Re: Combined Sales Tax Rate Changes in Perry

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit. Effective April 1, 2024, Perry (Box Elder County) will impose the city or town option sales and use tax at 0.3 percent.

Also effective April 1, 2024, Perry will repeal its mass transit tax authorized under Utah Code §59-12-2213 (0.3 percent) and its additional mass transit tax authorized under Utah Code §59-12-2214 (0.25 percent).

The imposition of the highways tax, combined with the repeal of the mass transit taxes, will result in a net reduction of 0.25 percent in the combined sales tax rate. Therefore, the combined rate in Perry will be reduced from 6.9 percent to 6.65 percent.

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 2024 (monthly filers)
- April-June 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

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

QUESTIONS...

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