

# Tax Bulletin

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

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**tax.utah.gov**

## Tax Bulletin 3-25

**Effective: April 1, 2025**

### Re: Millcreek and Fairpark District Impose Municipal Telecommunications License Tax

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

Millcreek (Salt Lake County) and Fairpark District (Salt Lake County) will impose the municipal telecom license tax at 3.5 percent starting April 1, 2025.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Millcreek and Fairpark District starting on that date.

### Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return (TC-62Z)* at **tap.utah.gov** 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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