

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 04-19

Effective: July 1, 2019

Re: Beaver City, Big Water, Bluff, Boulder, Bryce Canyon, Cannonville, and Manila 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.

Beaver City (Beaver County), Big Water (Kane County), Bluff (San Juan County), Boulder, Bryce Canyon, Cannonville (Garfield County) and Manila (Daggett County) will impose the municipality transient room tax at 1 percent starting July 1, 2019. The total transient room tax in each city will then be 5.57 percent.

Those providing public accommodations in these cities must collect this new rate in addition to other state and local taxes.

Get the tax rate for each location on our website at 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 2019 (monthly filers)
- July-Sep 2019 (quarterly filers)
- Jan-Dec 2019 (annual filers)

QUESTIONS...

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