



Tax Bulletin

Tax Bulletin 5-17

Effective Date: April 1, 2017

Re: Joseph and Millcreek Impose Municipal 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 on use of public accommodations for less than 30 consecutive days in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home.

NOTE: The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Joseph (Sevier County) and Millcreek (Salt Lake County) will each impose this tax at 1 percent. The total transient room tax in Joseph will be 5.25 percent. The total transient room tax in Millcreek will be 5.75 percent.

Those providing public accommodations in Joseph and Millcreek must collect these new transient room taxes, in addition to other state and local taxes.

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

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

QUESTIONS...

E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: 801-297-2200
Toll Free: 1-800-662-4335
TDD: 801-297-2020

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