

# Tax Bulletin

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## Tax Bulletin 5-18

**Effective: July 1, 2018**

### Re: Piute County Increases County Transient Room Tax and Nephi Imposes Municipality Transient Room Tax

#### Piute County

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.

Piute County will increase the county transient room tax from 3 percent to 4.25 percent starting July 1, 2018. The total transient room tax will then be 4.57 percent.

Those providing public accommodations in Piute County must collect the increased county transient room tax, in addition to other state and local taxes.

#### Nephi

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.

Nephi (Juab County) will impose the municipality transient room tax at 1 percent starting July 1, 2018. The total transient room tax will then be 4.32 percent.

Those providing public accommodations in Nephi 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](http://tax.utah.gov/sales).

#### Filing Requirements

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

- July 2018 (monthly filers)
- July-Sep 2018 (quarterly filers)
- Jan-Dec 2018 (annual filers)

#### QUESTIONS...

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