

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 05-19

Effective: Oct. 1, 2019

Re: Garden City Imposes Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on amounts charged by lodging providers for the use of accommodations and services 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.

Garden City (Rich County) will impose the municipality transient room tax at 1 percent starting Oct. 1, 2019. The total transient room tax will then be 4.32 percent.

Those providing public accommodations in Garden City 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:

- October 2019 (monthly filers)
- Oct-Dec 2019 (quarterly filers)
- Jan-Dec 2019 (annual filers)

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020