

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 05-23

Effective: July 1, 2023

Re: Henrieville, Parowan, Mona, Mt. Pleasant and Leeds 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 amounts charged by lodging providers for the use of accommodations and services for less than 30 consecutive days.

Henrieville (Garfield County), Parowan (Iron County), Mona (Juab County), Mt. Pleasant (Sanpete County) and Leeds (Washington County) will impose the municipal transient room tax at 1 percent starting July 1, 2023. The total transient room tax in each of these locations will then be 5.57 percent.

Those providing public accommodations in Henrieville, Parowan, Mona, Mt. Pleasant or Leeds must collect this new rate in addition to other state and local taxes.

Filing Requirements

Report and pay transient room taxes electronically at the new rates on your *Transient Room Tax Return*, form TC-62T, at **tap.utah.gov** starting with the following periods:

- July 2023 (monthly filers)
- July-Sept 2023 (quarterly filers)
- Jan-Dec 2023 (annual filers)

Find all tax rates and quarterly rate changes at **tax.utah.gov/sales**.

QUESTIONS...

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