

Tax Bulletin

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

Be the first to know when we release tax bulletins!

Follow us on Twitter:
twitter.com/UtahTaxWebsite

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

tax.utah.gov

Tax Bulletin 6-18

Effective: Oct. 1, 2018

Re: Sales Tax Rate Changes

Counties Impose County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of .25 percent to fund highways and public transit.

Three counties will impose the highways and public transit tax county-wide at .25 percent starting Oct. 1, 2018:

Cache County, Salt Lake County, Summit County

The .25 percent increase will raise the combined sales tax rate in all locations within these counties. Get the tax rate for each location on our website at tax.utah.gov/sales.

Tooele County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §§59-12-2203 & 2217 allow a county option sales and use tax of up to .25 percent to fund transportation.

Tooele County will impose the transportation tax county-wide at .25 percent starting Oct. 1, 2018.

The .25 percent increase will raise the combined sales tax rate in all locations within this county. Get the tax rate for each location on our website at tax.utah.gov/sales.

Salt Lake City Imposes Correctional Facility Tax

Utah Code §59-12-402.1 authorizes a city where a new state prison is being built to impose an additional correctional facility tax of up to .5 percent on taxable sales.

Salt Lake City (Salt Lake County) will impose the correctional facility tax at .5 percent starting Oct. 1, 2018. The new combined sales and use tax rate in Salt Lake City will be 7.6 percent.

Exemptions

Certain sales are exempt from the correctional facility tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)
- Modular, manufactured and mobile homes (TC-62X)

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return* starting with the following periods:

- Oct 2018 (monthly filers)
- Oct-Dec 2018 (quarterly filers)
- Jan-Dec 2018 (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