

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 06-23

Effective: July 1, 2023

Re: Washington County Imposes Off-highway and Recreational Vehicle Short-term Rental Tax

Utah Code §59-12-603(1)(a)(ii) allows a county to impose a tax of up to 7 percent on rentals of off-highway and recreational vehicles for 30 days or less.

Washington County will impose the off-highway and recreational vehicle rental tax at 7 percent.

Definitions

Off-highway and recreational vehicles include all-terrain vehicles, snowmobiles, motorcycles and certain trailers designed as a temporary dwelling. See Utah Code §59-12-602.

Registration and Filing Requirements

If you will have rentals of off-highway and/or recreational vehicles on July 1, 2023, notify us by filing form TC-69C, *Notice of Change for a Tax Account*. On line 4e ("Other – explain"), enter, "Rentals of off-highway/recreational vehicles."

Report and pay this tax on the *Motor Vehicle Rental Tax Return* (TC-62L) 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...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020