

Tax Bulletin

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Tax Bulletin 6-25

Effective: Jan. 1, 2025

Correction: Telecom Rate Changes

Background

Tax Bulletin 19-24 listed telecom rate changes effective Jan. 1, 2025, but it incorrectly did not include information about a reduction in the prepaid wireless 911 service charge.

Added Information

The 2022 Utah Legislature passed SB 147, reducing the prepaid wireless 911 service charge from 3.7 percent to 3.13 percent effective Jan. 1, 2025. Combined with the 1.2 percent prepaid wireless telecommunications service charge, the total service charge on sales of prepaid disposable cell phone minutes decreased from 4.9 percent to 4.33 percent.

See Tax Bulletin 19-24 for the other telecom rate changes effective Jan. 1, 2025.

Filing Requirements

Report and pay this tax on TC-62W, *Miscellaneous Sales Taxes, Fees and Charges Return*. Start paying the new rates with the following periods:

- January 2025 (monthly filers)
- Jan-March 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

QUESTIONS...

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