

Tax Bulletin

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tax.utah.gov

Tax Bulletin 07-23

Effective: July 1, 2023

Re: Lakepoint Imposes Municipal Telecommunications License Tax

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

Lakepoint City (Tooele County) will impose the municipal telecom license tax at 3.5 percent starting July 1, 2023.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Lakepoint City starting on that date.

Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return* (TC-62Z) 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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