

Tax Bulletin

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tax.utah.gov

Tax Bulletin 07-24

Effective: July 1, 2024

Re: New Harmony 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.

New Harmony (Washington County) will impose the municipal telecom license tax at 3.5 percent starting July 1, 2024.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in New Harmony 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 2024 (monthly filers)
- July-Sep 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

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

QUESTIONS...

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