

Tax Bulletin

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

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Tax Bulletin 8-18

Effective: Jan. 1, 2019

Re: Repeal of Seller Discount for Voluntary Remote Sellers

In special session on July 18, 2018, the Utah Legislature passed SB 2001, *Online Sales Tax Amendments*, which expands the sales tax responsibilities of remote sellers. See tax.utah.gov/sales/remote-sellers for details.

Among other things, SB 2001 repeals the 18 percent seller discount Utah offered remote sellers who voluntarily collected and paid Utah sales tax. The repeal is effective for sales occurring on or after Jan. 1, 2019.

QUESTIONS...

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