

Tax Bulletin

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

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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit **tax.utah.gov**

Tax Bulletin 8-25

Effective: July 1, 2025

Re: Sales Tax Rate Changes

Rich County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §59-12-2216 allows a county option sales and use tax of up to 0.3 percent to fund a fixed guideway, public transit or highways.

Rich County will impose this tax county-wide at 0.3 percent starting July 1, 2025.

The 0.3 percent increase will raise the combined sales tax rate in all locations within Rich County.

Salt Lake County Imposes County Option Sales and Use Tax to Fund Highways or a System for Public Transit

Utah Code §59-12-2220 allows a county option sales and use tax of 0.2 percent to fund highways or a system for public transit.

Salt Lake County will impose this tax county-wide at 0.2 percent starting July 1, 2025.

The 0.2 percent increase will raise the combined sales tax rate in all locations within Salt Lake County.

Summit County Imposes Rural County Health Care Facilities Tax

Utah Code §59-12-802 allows a county option sales and use tax of up to 1 percent to fund health care facilities.

Summit County will impose this tax county-wide at 0.5 percent starting July 1, 2025.

The 0.5 percent increase will raise the combined sales tax rate in all locations within Summit County.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- July 2025 (monthly filers)
- July-Sep 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

Get the tax rate for each location on our website at **tax.utah.gov/sales**.

QUESTIONS...

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