

Tax Bulletin

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

Be the first to know when we release tax bulletins!

Follow us on Twitter:
twitter.com/UtahTaxWebsite

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 09-19

Effective: January 1, 2020

Re: Castle Dale, Huntington, Hatch, Panguitch and Taylorsville Impose Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on rents charged by lodging providers for the use of public accommodations for less than 30 consecutive days. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Castle Dale, Huntington (Emery County), Hatch, Panguitch (Garfield County) and Taylorsville (Salt Lake County) will impose the municipality transient room tax at 1 percent starting Jan. 1, 2020. The total transient room tax in Castle Dale, Huntington, Hatch and Panguitch will then be 5.57 percent. The total transient room tax in Taylorsville will then be 6.07 percent.

Those providing public accommodations in these cities must collect this new rate in addition to other state and local taxes.

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

Filing Requirements

Report and pay transient room taxes at the new rates on your *Transient Room Tax Return*, form TC-62T. Start paying the new rates with the following periods:

- January 2020 (monthly filers)
- Jan-Mar 2020 (quarterly filers)
- Jan-Dec 2020 (annual filers)

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020