

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 9-25

Effective: July 1, 2025

Re: Combined Sales Tax Rate Changes in Wayne County

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. Effective July 1, 2025, Wayne County will impose this tax at 0.3 percent.

Utah Code §59-12-802 allows a county option sales and use tax of up to 1 percent to fund health care facilities. Also effective July 1, 2025, Wayne County will impose this tax at 1 percent.

The imposition of the fixed guideway tax combined with the healthcare facilities tax will result in a 1.3 percent increase in the combined sales tax rate in all locations within Wayne 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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