

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 10-18

Effective: Jan. 1, 2019

Re: Henefer, Coalville, Pleasant Grove and Washington City 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.

Henefer and Coalville (Summit County), Pleasant Grove (Utah County) and Washington City (Washington County) will impose the municipality transient room tax at 1 percent starting Jan. 1, 2019. The total transient room tax in Henefer and Coalville will then be 4.32 percent. The total transient room tax in Pleasant Grove and Washington City will then be 5.57 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 tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- January 2019 (monthly filers)
- Jan-Mar 2019 (quarterly filers)
- Jan-Dec 2019 (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