

Tax Bulletin

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tax.utah.gov

Tax Bulletin 10-25

Effective: July 1, 2025

Re: Transient Room Tax Rate Changes

Statewide Transient Room Tax Rate

The 2025 Utah Legislature passed HB 456, imposing a secondary statewide transient room tax of 0.75 percent. This secondary tax is in addition to the existing 0.32 percent statewide transient room tax authorized under Utah Code Ann. §59-28-103.

Therefore, effective July 1, 2025, transient room tax rates throughout Utah will increase by 0.75 percent.

Salt Lake County Rate

Also in HB 456, the Utah Legislature imposed an additional 0.25 percent transient room tax on transactions in Salt Lake County.

Combined with the new 0.75 percent secondary statewide transient room tax, the total transient room tax in Salt Lake County will increase by 1.0 percent.

Filing Requirements

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

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

Find all tax rates and quarterly rate changes at **tax.utah.gov/sales**.

QUESTIONS...

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