

# 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](https://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](http://tax.utah.gov)

## Tax Bulletin 11-17

**Effective: Oct. 1, 2017**

### Re: Emery County Imposes County Option Sales & Use Tax for Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of 0.25 percent to fund highways and public transit.

Emery County will impose this tax, raising the combined sales tax rate in all locations within Emery County. Get the tax rate for each location on our website at [tax.utah.gov/sales](http://tax.utah.gov/sales).

Report and pay the new tax rate on your *Sales and Use Tax Return* starting with the following periods:

- October 2017 (monthly filers)
- Oct-Dec 2017 (quarterly filers)
- Jan-Dec 2017 (annual filers)

#### QUESTIONS...

**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

**Website:** [tax.utah.gov](http://tax.utah.gov)

**Phone:** 801-297-2200

**Toll free:** 1-800-662-4335

**TDD:** 801-297-2020