

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 11-18

Effective: Jan. 1, 2019

Re: Beaver County Imposes County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of .25 percent to fund highways and public transit.

Beaver County will impose the highways and public transit tax county-wide at .25 percent starting Jan. 1, 2019.

The .25 percent increase will raise the combined sales tax rate in all locations within the county. Get the tax rate for each location on our website at tax.utah.gov/sales.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return* 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