

Tax Bulletin

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Tax Bulletin 11-19

Effective: January 1, 2020

Re: Washington City Increases Municipal Telecommunications License Tax

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

Washington City (Washington County) will increase the municipal telecom license tax from 2 percent to 3.5 percent starting Jan. 1, 2020.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Washington City starting on that date.

Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return*, form TC-62Z at tap.utah.gov.

Start paying the new rates with the following periods:

- January 2020 (monthly filers)
- Jan-Mar 2020 (quarterly filers)
- Jan-Dec 2020 (annual filers)

QUESTIONS...

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