

Tax Bulletin

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

Follow us!

 @UtahStateTax

 @utahstatetaxcommission

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

Tax Bulletin 11-23

Effective: Oct. 1, 2023

Re: Willard, Lake Point and American Fork 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 amounts charged by lodging providers for the use of short-term (less than 30 consecutive days) public accommodations.

Willard (Box Elder County), Lake Point (Tooele County) and American Fork (Utah County) will impose the municipality transient room tax at 1.0 percent. The total transient room tax in Willard, Lake Point and American Fork will then be 5.57 percent.

Those providing short-term public accommodations in Willard, Lake Point or American Fork must collect this new rate in addition to other state and local taxes.

Filing Requirements

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

- October 2023 (monthly filers)
- Oct-Dec 2023 (quarterly filers)
- Jan-Dec 2023 (annual filers)

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

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020