

# Tax Bulletin

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

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**tax.utah.gov**

## Tax Bulletin 11-24

**Effective: October 1, 2024**

### Re: Kearns, Loa, Magna, Torrey and White City Impose 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.

Kearns (Salt Lake County), Loa (Wayne County), Magna (Salt Lake County), Torrey (Wayne County) and White City (Salt Lake County) will impose the municipal telecom license tax at 3.5 percent starting Oct. 1, 2024.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Kearns, Loa, Magna, Torrey and White City starting on that date.

### Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return (TC-62Z)* at **tap.utah.gov** starting with the following periods:

- October 2024 (monthly filers)
- Oct-Dec 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

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

### QUESTIONS...

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