

Tax Bulletin

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Tax Bulletin 12-17

Effective: Oct. 1, 2017

Re: Apple Valley Imposes Municipal Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on rents charged on use of public accommodations for less than 30 consecutive days in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home.

NOTE: The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Apple Valley (Washington County) will impose this tax at 1 percent. The total transient room tax in Apple Valley will be 5.25 percent.

Those providing public accommodations in Apple Valley must collect this new transient room tax, in addition to other state and local taxes.

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, 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

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020