

Tax Bulletin

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tax.utah.gov

Tax Bulletin 12-23

Effective: Oct. 1, 2023

Re: New Motor Vehicle Rental Taxes

Piute and Wasatch Counties Impose Tax on Short-term MV Leasing

Utah Code §59-12-603 allows a county to impose a tax of up to 7 percent on leases and rentals of motor vehicles for 30 days or less. (Excluded from this tax are vehicles temporarily rented or leased while a vehicle is being repaired.)

Piute County and Wasatch County will both impose the motor vehicle rental tax rate at 7 percent. Combined with the statewide 2.5 percent rate, the total motor vehicle rental tax rate in each county will be 9.5 percent. You must collect this new rate in addition to other state and local taxes.

Wasatch County Imposes Off-highway and Recreational Vehicle Short-term Rental Tax

Utah Code §59-12-603(1)(a)(ii) allows a county to impose a tax of up to 7 percent on rentals of off-highway and recreational vehicles for 30 days or less.

Wasatch County will impose the off-highway and recreational vehicle rental tax at 7 percent.

Definitions

Off-highway and recreational vehicles include all-terrain vehicles, snowmobiles, motorcycles and certain trailers designed as a temporary dwelling. See Utah Code §59-12-602.

Registration Requirements

If you will have rentals of off-highway and/or recreational vehicles on Oct. 1, 2023, notify us by filing form TC-69C, *Notice of Change for a Tax Account*. On line 4e ("Other – explain"), enter, "Rentals of off-highway/recreational vehicles."

Filing Requirements

Report and pay these taxes on the *Motor Vehicle Rental Tax Return* (TC-62L) 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...

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