

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 12-24

Effective: October 1, 2024

Re: Aurora, Eureka, Hyrum, Loa, Lyman and Torrey 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.

Aurora (Sevier County), Eureka (Juab County), Hyrum (Cache County), Loa (Wayne County), Lyman (Wayne County) and Torrey (Wayne County) will impose the municipality transient room tax at 1.0 percent starting Oct. 1, 2024. The total transient room tax in Aurora, Eureka, Hyrum, Loa, Lyman and Torrey will then be 5.57 percent.

Those providing short-term public accommodations in Aurora, Eureka, Hyrum, Loa, Lyman or Torrey 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 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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