

Tax Bulletin

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tax.utah.gov

Tax Bulletin 12-25

Effective: Oct. 1, 2025

Re: Multiple Locations Impose Municipal Telecommunications License Tax

Utah Code Ann. §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.

The following 24 locations will impose the municipal telecom license tax at 3.5 percent starting Oct. 1, 2025:

Lyman (Wayne County)
MIDA National Guard - Brigham City
MIDA National Guard - Logan
MIDA National Guard - Carbon County
MIDA National Guard - Cedar City
MIDA National Guard - Juab County
MIDA National Guard - Fillmore
MIDA National Guard - Salt Lake County
MIDA National Guard - Herriman
MIDA National Guard - Bluffdale
MIDA National Guard - Draper
MIDA National Guard - San Juan County
MIDA National Guard - Manti
MIDA National Guard - Mount Pleasant
MIDA National Guard - Richfield
MIDA National Guard - Tooele City
MIDA National Guard - Utah County
MIDA National Guard - Bluffdale South
MIDA National Guard - Eagle Mountain
MIDA National Guard - Lehi
MIDA National Guard - American Fork
MIDA National Guard - Spanish Fork
MIDA National Guard - St George
MIDA National Guard - South Ogden

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in these locations 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 2025 (monthly filers)
- Oct-Dec 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

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

QUESTIONS...

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