

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 13-25

Effective: Oct. 1, 2025

Re: Transient Room Tax Rate Changes

Multiple Counties Increase County Transient Room Tax

Utah Code Ann. §59-12-301 allows counties to impose the county transient room tax of up to 4.5 percent on amounts charged by lodging providers for the use of short-term (less than 30 consecutive days) public accommodations.

The following 20 locations will increase the county transient room tax to 4.5 percent starting Oct. 1, 2025:

Beaver County
Box Elder County
Cache County
Daggett County
Duchesne County
Garfield County
Grand County
Juab County
Kane County
Millard County
Piute County
Rich County
San Juan County
Sevier County
Tooele County
Uintah County
Utah County
Wasatch County
Wayne County
Weber County

Those providing short-term public accommodations in these counties must collect the increased county transient room tax, in addition to other state and local taxes.

Ephraim and Kamas Impose Municipality Transient Room Tax

Utah Code Ann. §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.

Ephraim (Sanpete County) and Kamas (Summit County) will impose the municipality transient room tax at 1.0 percent starting Oct. 1, 2025. The total transient room tax in Ephraim will then be 6.32 percent and the total transient room tax in Kamas will be 5.07 percent.

Those providing short-term public accommodations in Ephraim and Kamas must collect this new rate in addition to other state and local taxes.

Filing Requirements

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

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020