

# Tax Bulletin

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

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**tax.utah.gov**

## Tax Bulletin 14-23

**Effective: Jan. 1, 2024**

### Re: Kanarraville and Saratoga Springs 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.

Kanarraville (Iron County) and Saratoga Springs (Utah County) will impose the municipality transient room tax at 1.0 percent. The total transient room tax in Kanarraville and Saratoga Springs will then be 5.57 percent.

Those providing short-term public accommodations in Kanarraville or Saratoga Springs 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:

- January 2024 (monthly filers)
- Jan-Mar 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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