

# Tax Bulletin

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

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[tax.utah.gov](https://tax.utah.gov)

## Tax Bulletin 14-24

**Effective: October 1, 2024**

### Re: Sales Tax Rate Changes

#### Golden Spike – Brigham City Repeals Mass Transit Tax

Effective Oct. 1, 2024, Inland Port, Golden Spike – Brigham City will repeal the additional mass transit tax authorized under Utah Code §59-12-2214 (0.25 percent).

The new combined sales tax rate in Inland Port, Golden Spike – Brigham City will be 6.65 percent.

#### Willard City Repeals Mass Transit Taxes and Imposes Highways Tax

Effective Oct. 1, 2024, Willard City will repeal its mass transit tax authorized under Utah Code §59-12-2213 (0.3 percent) and its additional mass transit tax authorized under Utah Code §59-12-2214 (0.25 percent). Willard City will then impose a city or town option sales and use tax to fund highways and public transit authorized under Utah Code §59-12-2215 (0.3 percent). This will result in a net reduction of 0.25 percent.

The new combined sales tax rate in Willard City will be 6.65 percent.

#### Eureka, Koosharem, Loa and Torrey Impose City or Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit.

Eureka (Juab County), Koosharem (Sevier County), Loa (Wayne County) and Torrey (Wayne County) will impose the city or town option sales and use tax at 0.3 percent starting Oct. 1, 2024.

The tax increase will raise the combined sales tax rate in Eureka, Koosharem, Loa and Torrey from 6.35 percent to 6.65 percent.

#### Big Water Imposes Resort Communities Tax

Utah Code §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Big Water (Kane County) will begin imposing the resort communities tax on Oct. 1, 2024. Sellers must collect 1.1 percent resort communities tax on all taxable sales in Big Water starting on that date. This will raise the combined sales and use tax rate in Big Water from 7.35 percent to 8.45 percent.

#### Exemptions

Certain sales are exempt from the resort communities tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)
- Modular, manufactured and mobile homes (TC-62X)

NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort communities tax.

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## Daggett County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §59-12-2216 allows a county option sales and use tax of up to 0.3 percent to fund a fixed guideway, public transit or highways.

Daggett County will impose this tax at 0.3 percent starting Oct. 1, 2024.

The 0.3 percent increase will raise the combined sales tax rate in all locations within Daggett County.

## Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- October 2024 (monthly filers)
- Oct-Dec 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

Get the tax rate for each location on our website at [tax.utah.gov/sales](https://tax.utah.gov/sales).

## QUESTIONS...

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