

Tax Bulletin

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Tax Bulletin 15-17

Effective: Jan. 1, 2018

Re: Transient Room Tax Rates Increases

Starting Jan. 1, 2018, providers of public accommodations throughout Utah must collect transient room tax at increased rates. This bulletin explains the new transient room tax rates.

Note: The new rates are in addition to other state and local taxes.

Statewide Transient Room Tax

The 2017 Utah Legislature passed SB 264, creating a statewide transient room tax of .32 percent on rents charged by lodging providers for the use of public accommodations for less than 30 consecutive days. The new statewide rate raises the combined transient room tax rate in all taxing jurisdictions. See Utah Code §§59-28-103 – 104.

SB 264 included a 6 percent discount on the statewide transient room tax. The discount is .0192 percent of taxable charges (.0032 statewide rate x .06 discount).

You will calculate the discount when you report and pay transient room tax.

Get the tax rate for each location on our website at tax.utah.gov/sales.

Spring City, Park City and Spanish Fork Impose the Municipal Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent. The municipal transient room tax is in addition to the state transient room tax, any county transient room tax and other state and local taxes.

Spring City (Sanpete County), Park City (Summit County) and Spanish Fork (Utah County) will impose the municipality transient room tax at 1 percent.

After the imposition of both the statewide and the municipal transient room taxes, the total transient room tax in Spring City and Spanish Fork will be 5.57 percent; the total transient room tax in Park City will be 4.32 percent.

Filing Requirements

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- January 2018 (monthly filers)
- Jan-March 2018 (quarterly filers)
- Jan-Dec 2018 (annual filers)

QUESTIONS...

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