

# Tax Bulletin

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

## Follow us!

X @UtahStateTax

Instagram @utahstatetaxcommission

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

**tax.utah.gov**

## Tax Bulletin 15-23

**Effective: Jan. 1, 2024**

### Re: Utah County Imposes County Option Sales and Use Tax to Fund Highways or a System for Public Transit

Utah Code §59-12-2220 allows a county option sales and use tax of 0.2 percent to fund highways or a system for public transit.

Utah County will impose this highways and public transit tax starting Jan. 1, 2024. The 0.2 percent increase will raise the combined sales tax rate in all locations within Utah County.

### Filing Requirements

Report and pay sales and use taxes at the new rates on your Sales and Use Tax Return, 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...

**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

**Website:** [tax.utah.gov](http://tax.utah.gov)

**Phone:** 801-297-2200

**Toll free:** 1-800-662-4335

**TDD:** 801-297-2020