

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 16-25

Effective: Oct. 1, 2025

Re: Multiple Locations Impose Municipal Energy Sales and Use Tax

UCA §10-1-304 allows cities and certain special districts to impose a municipal energy sales and use tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

The following 25 locations will impose the municipal energy sales and use tax at 6 percent starting Oct. 1, 2025:

- Morgan City (Morgan County)
- Marriot-Slaterville (Weber County)
- MIDA National Guard - Brigham City (Box Elder Cnty)
- MIDA National Guard - Logan (Cache County)
- MIDA National Guard - Carbon County
- MIDA National Guard - Cedar City (Iron County)
- MIDA National Guard - Juab County
- MIDA National Guard - Fillmore (Millard County)
- MIDA National Guard - Salt Lake County
- MIDA National Guard - Herriman (Salt Lake County)
- MIDA National Guard - Bluffdale (Salt Lake County)
- MIDA National Guard - Draper (Salt Lake County)
- MIDA National Guard - San Juan County
- MIDA National Guard - Manti (Sanpete County)
- MIDA National Guard - Mount Pleasant (Sanpete Cnty)
- MIDA National Guard - Richfield (Sevier County)
- MIDA National Guard - Tooele City (Tooele County)
- MIDA National Guard - Utah County
- MIDA National Guard - Bluffdale South (Utah County)
- MIDA National Guard - Eagle Mountain (Utah County)

- MIDA National Guard - Lehi (Utah County)
- MIDA National Guard - American Fork (Utah County)
- MIDA National Guard - Spanish Fork (Utah County)
- MIDA National Guard - St George (Washington Cnty)
- MIDA National Guard - South Ogden (Weber County)

Filing Requirements

Report and pay this tax according to UCA §10-1-307.

Find all tax rates and quarterly rate changes at **tax.utah.gov/sales**.

QUESTIONS...

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