

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 17-25

Effective: Jan. 1, 2026

Re: Restaurant Tax Changes

The 2025 Utah Legislature passed SB 91, applying the restaurant tax to sales of “customized food.”

Customized food is any food you prepare or heat at the request of a customer for on-site or immediate consumption.

Note: A customer request does not include simply asking for a certain quantity.

How to Report

Continue to report restaurant tax sales on TC-62F, *Restaurant Tax Return*.

QUESTIONS...

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