

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 18-25

Effective: Jan. 1, 2026

Re: Grocery Stores, Convenience Stores and Gas Stations Subject to Restaurant and Customized Food Tax

The 2025 Utah Legislature passed SB 91, applying the restaurant and customized food tax to certain sales by grocery stores, convenience stores and gas stations, effective Jan. 1, 2026.

This tax is currently imposed by all counties in Utah and is in addition to sales tax. Find the tax rate for your location on our website at **tax.utah.gov/sales**.

Sales Subject to the Tax

The restaurant and customized food tax will apply to your sales of "customized food," which 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

You must report this tax on TC-62F, *Restaurant Tax Return*.

If you do not currently file a *Restaurant Tax Return*, complete and submit form TC-69C, *Notice of Change for a Business and/or Tax Account*. In box A7 (*Other business change*), enter "Add customized food tax."

The *Restaurant Tax Return* is due at the same time as your *Sales and Use Tax Return*.

More Information

Find more information about the restaurant and customized food tax in Publication 25 and Publication 55 at **tax.utah.gov**.

QUESTIONS...

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