

Tax Bulletin

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

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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 19-25

Effective: Jan. 1, 2026

Re: Sales Tax Rate Changes

Botanical, Cultural, Recreational and Zoological Tax Expires in Monticello

Monticello (San Juan County) has not renewed the botanical, cultural, recreational and zoological tax (UCA §59-12-1402).

Therefore, effective Jan. 1, 2026, the combined sales tax rate in Monticello will decrease by 0.1 percent. The new combined sales tax rate in Monticello will be 6.65 percent.

Big Water and Torrey Impose Resort Communities Tax

UCA §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Big Water (Kane County) and Torrey (Wayne County) will begin imposing the resort communities tax on Jan. 1, 2026. Sellers must collect 1.1 percent resort communities tax on all taxable sales in Big Water and Torrey starting on that date. This will raise the combined sales and use tax rate in Big Water to 8.45 percent and in Torrey to 9.05 percent.

Exemptions

Certain sales are exempt from the resort communities tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)*
- Modular, manufactured and mobile homes (TC-62X)*

*NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort communities tax.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- January 2026 (monthly filers)
- Jan-March 2026 (quarterly filers)
- Jan-Dec 2026 (annual filers)

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

QUESTIONS...

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