

# Tax Bulletin

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

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[tax.utah.gov](https://tax.utah.gov)

## Tax Bulletin 20-24

**Effective: Jan. 1, 2025**

### Re: Sales Tax Location Changes

#### New MIDA Locations

Effective Jan. 1, 2025, 23 MIDA sales tax locations will be created: Brigham City (city/county code 02-301), Logan (city/county code 03-301), Carbon County (city/county code 04-300), Cedar City (city/county code 11-301), Juab County (city/county code 12-300), Fillmore (city/county code 14-301), Salt Lake County (city/county code 18-302), Herriman (city/county code 18-303), Bluffdale (city/county code 18-304), Draper (city/county code 18-305), San Juan County (city/county code 19-300), Manti (city/county code 20-301), Mount Pleasant (city/county code 20-302), Richfield (city/county code 21-301), Tooele City (city/county code 23-302), Utah County (city/county code 25-302), Bluffdale South (city/county code 25-303), Eagle Mountain (city/county code 25-304), Lehi (city/county code 25-305), American Fork (city/county code 25-306), Spanish Fork (city/county code 25-307), St George (city/county code 27-301), and South Ogden (city/county code 29-302).

Existing sales tax outlets within these boundaries have been closed and reopened with the new city/county codes.

#### New Inland Port Locations

Effective Jan. 1, 2025, three Inland Port sales tax locations will be created: Inland Port, Historic Capitol - Millard County (city/county code 14-500); Inland Port, Historic Capitol - Fillmore (city/county code 14-501); and Inland Port, West Weber - Weber County (city/county code 29-500).

Existing sales tax outlets within these boundaries have been closed and reopened with the new city/county codes.

#### New HTRZ Location

Effective Jan. 1, 2025, a new Housing and Transit Reinvestment Zone sales tax location will be created in Salt Lake County: South Jordan HTRZ (city/county code 18-704).

Existing sales tax outlets within these boundaries have been closed and reopened with the new city/county code.

#### New Salt Lake County Locations

Effective Jan. 1, 2025, two additional new sales tax locations will be created in Salt Lake County: Fairpark District (city/county code 18-602) and Point of the Mountain Authority (city/county code 18-603).

Existing sales tax outlets within these boundaries have been closed and reopened with the new city/county codes.

#### Discontinued Inland Port Location

Effective Jan. 1, 2025, Inland Port, Castle Country - Emery County (city/county code 08-500) has been discontinued.

Existing sales tax outlets that were assigned 08-500 have been closed and reopened with the 08-000 city/county code (Emery County).

#### License and Tax Rate

You will receive a new outlet number and sales tax license.

Your sales and use tax rate will remain the same. Get tax rates on our website at [tax.utah.gov/sales](https://tax.utah.gov/sales).

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## Filing Requirements

Report and pay sales tax for these locations on your *Sales and Use Tax Return* starting with the following periods:

- January 2025 (monthly filers)
- Jan-March 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

## QUESTIONS...

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