

Tax Bulletin

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Tax Bulletin 20-25

Effective: Jan. 1, 2026

Re: Emigration Canyon Township Imposes Municipal Telecommunications License Tax

UCA §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

Emigration Canyon Township (Salt Lake County) will impose the municipal telecom license tax at 3.5 percent starting Jan. 1, 2026.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Emigration Canyon Township starting on that date.

Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return* (TC-62Z) at **tap.utah.gov** starting with the following periods:

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

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

QUESTIONS...

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