

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 21-24

Effective: Jan. 1, 2025

Re: Sales Tax Rate Changes

Box Elder, Juab and Wasatch Counties Impose County Option Sales and Use Tax to Fund Transportation

Utah Code §59-12-2216 allows a county option sales and use tax of up to 0.3 percent to fund a fixed guideway, public transit or highways.

Box Elder County, Juab County and Wasatch County will impose this tax at 0.3 percent starting Jan. 1, 2025.

The 0.3 percent increase will raise the combined sales tax rate in all locations within Box Elder, Juab and Wasatch Counties.

Scipio and Sterling Impose City/Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit.

Scipio (Millard County) and Sterling (Sanpete County) will impose the city or town option sales and use tax at 0.3 percent starting Jan. 1, 2025.

The tax increase will raise the combined sales tax rate in both Scipio and Sterling from 6.35 percent to 6.65 percent.

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

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

QUESTIONS...

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