

Tax Bulletin

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tax.utah.gov

Tax Bulletin 21-25

Effective: Jan. 1, 2026

Re: Transient Room Tax Rate Changes

Multiple Counties Increase County Transient Room Tax

UCA §59-12-301 allows counties to impose the county transient room tax of up to 4.5 percent on amounts charged by lodging providers for the use of short-term (less than 30 consecutive days) public accommodations.

The following five locations will increase the county transient room tax to 4.5 percent starting Jan. 1, 2026:

Carbon County
Davis County
Emery County
Morgan County
Sanpete County

Those providing short-term public accommodations in these counties must collect the increased county transient room tax, in addition to other state and local taxes.

Orangeville Imposes Municipality Transient Room Tax

UCA §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on amounts charged by lodging providers for the use of short-term (less than 30 consecutive days) public accommodations.

Orangeville (Emery County) will impose the municipality transient room tax at 1.0 percent starting Jan. 1, 2026. This, combined with the county rate increase, will raise the total transient room tax in Orangeville to 6.57 percent.

Those providing short-term public accommodations in Orangeville must collect this new rate in addition to other state and local taxes.

Filing Requirements

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, 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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