

# Tax Bulletin

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

## Follow us!

X @UtahStateTax

Instagram @utahstatetaxcommission

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 22-24

**Effective: Jan. 1, 2025**

### Re: Scipio and Sterling Impose Municipality Transient Room Tax

Utah Code §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.

Scipio (Millard County) and Sterling (Sanpete County) will impose the municipality transient room tax at 1.0 percent starting Jan. 1, 2025. The total transient room tax in both Scipio and Sterling will then be 5.57 percent.

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

### Filing Requirements

Report and pay the municipal transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

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

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

### QUESTIONS...

**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

**Website:** [tax.utah.gov](http://tax.utah.gov)

**Phone:** 801-297-2200

**Toll free:** 1-800-662-4335

**TDD:** 801-297-2020