

Tax Bulletin

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

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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 23-24

Effective: Jan. 1, 2025

Re: Salt Lake City Imposes Capital City Revitalization Tax

The 2024 Utah Legislature passed SB 272, permitting a capital city revitalization sales and use tax of up to 0.5 percent. This tax applies to all sales except motor vehicles, aircrafts, watercrafts, modular homes, manufactured homes and mobile homes.

Salt Lake City (Salt Lake County) will impose the capital city revitalization tax at 0.5 percent on Jan. 1, 2025. This will raise the combined sales and use tax rate in Salt Lake City from 7.75 percent to 8.25 percent.

Filing Requirements

Begin collecting sales and use tax at the new rate 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)

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

QUESTIONS...

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