

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 23-25

Effective: Jan. 1, 2026

Re: New Sales Tax Locations

Effective Jan. 1, 2026, two new sales tax locations will be created:

Spring Lake (Utah County), location code 25-105; and
Ogden Valley (Weber County), location code 29-028.

Existing sales tax outlets within these boundaries have been closed and reopened with the new location codes. Businesses will receive a new outlet number and sales tax license.

Sales and use tax rates will remain the same. Get tax rates at tax.utah.gov/sales.

Filing Requirements

Report and pay sales tax for these locations on your *Sales and Use Tax Return* starting with the following periods:

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

QUESTIONS...

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