



Notice of Change in Sales Tax Rate

County	City, town or entity	
Contact name	Email address	Phone
Tax type	New tax rate	Effective date (see instructions)

Statutory authority for this tax (Utah Code title, chapter, section and subsection, if applicable)

- This change is a(n):
- New tax
 - Repeal of an existing tax
 - Increase of an existing tax rate
 - Decrease of an existing tax rate
 - Annexation resulting in the enactment or repeal of tax in the annexed area

Instructions

A locality must file this form with the Tax Commission whenever it enacts, repeals, increases or decreases a sales and use tax rate, or when land annexation will result in a tax rate change for existing businesses.

In the case of an annexation, include a list of existing businesses annexed into the locality. Include a copy of the ordinance, if available.

Effective date

Tax rate changes are effective the first day of a calendar quarter. The Tax Commission must receive this form, filled out completely, **at least 90 days before** an effective date.

<u>Effective date</u>	<u>Notice must be received by</u>
January 1	October 1 (of the previous year)
April 1	January 1
July 1	April 1
October 1	July 1

Submitting the Form

Email this form (and a list of affected business, if annexation) to: **salestaxdist@utah.gov**