

Publication Change Summary

Release Date	Eff. Date	Pub #	Change Location	Detail
01/23/23	now	20	Page 2, column 2	Updated the county assessor contacts for Duchesne, Summit and Cache Counties.
01/12/23	now	58S		Spanish translation of Pub 58, revision date 11/22
	01/01/23	19	Throughout Page 1	Updated references to years and dollar amounts. Under "What is a Personal Property Audit", added a bullet for "Supplies".
		20	Throughout Page 1	Updated references to years and dollar amounts. Under "Definitions", moved "supplies" from personal property list to prroperty-tax-exempt list. Under "Assessment", changed "...must apply within 30 days..." to "...must apply within 60 days..." within the second paragraph. Under "Assessmnet", struck "sent by certified mail," from the third paragraph.
			Page 2	Under "Taxation," changed "7 percenmt" to "10 percent" on the third paragraph. Under "Assessor's Office Phone Numbers:", updatred the Assessor name for Cache County.
11/03/22	01/01/23	58	Page 2, "Interest Rates" Page 2, "Interest Calculation Formula"	Updated chart for the 2023 calendar year. Updated the example text
10/31/22	now	4	Page 1, column 2, bottom	Updated the contact information.
09/27/22	01/01/23	14	Page 1 Pages 12-15	Fixed the Table of Contents Fixed the headers above each of the tax table pairs.
08/25/22	01/01/23	14	Throughout Page 2, column 2	Fixed minor capitalizaition and grammar problems. Changed the header "Who Must Withhold Taxes for Employees" to "Who must Withhold Taxes". Under "Employee Withholding Exclusions", added subsection "Nonresident Employees Working Temporarily in Utah".
07/20/22	07/01/22	5	Page 2, column 2	Replaced the language under "Consumable Shop Supplies".
06/27/22	07/01/22	25	Throughout "Definitions" "Use-Based Exemptions"	Removed information regarding marketplaces, marketplace facilitators and marketplace sellers. Under "Tangible Personal Property Permanently Attached to Real Property", changed the last word from "appliance" to "item". Added an item between "Purchases of construction materials..." and "Purchases of machinery, equipment...".

				Added an item between "Purchases of certain consumable items..." and "Purchases or leases of items...".
			"Product-Based Exemptions"	Added an item between "Forty-five percent of the sales price..." and "Fees for unassisted amusement devices...". Added an item between "Sales of an ingot..." and "Admissions to higher education..."
			"Bad Debts"	Revised the wording of the example.
			"Sales Tax Publications"	Added four publications to the end of the list.
		65	Page 1, "Definitions"	Changed the definition of "Cigarette".
05/18/22	07/01/22	42	"Personal Property Permanently Attached to Real Property"	In the second to last bullet, changed "appliance" to "item".
			"Repair and Renovation"	Under "Appliances", changed "...dryer or similar appliance is not..." to "...dryer or similar item is not...". Removed the first example. In the first example (formerly second example), struck "The case is not permanently attached and". Removed the fourth example.
05/02/22	now	9	Page 1, column 1	Changed two occurrences of "Division of Recreation" to "Division of Outdoor Recreation".
03/28/22	now	14	Throughout Page 2, column 2	Made minor punctuation, grammar and reference corrections. Under "Interstate Transportation Wages", replaced "...write the word "Exempt" under box 4c" with "...write "Utah Only - Exempt, Interstate Transportation" under box 4c".
			Page 3, column 1	Under "Active Duty Service Member's Nonresident Spouse Wages", struck the first bullet.
			Page 3, column 2	Replaced "Write the word "Exempt" under box 4c" with "Write "Utah Only - Exempt, Military Spouse" under box 4c". Under "Filing with No Tax Liability (Zero Returns)", in the second paragraph, inserted "(as part of the fourth quarter return)" between "...annual reconciliation" and "by January 31...".
			Page 4	Under "Balancing the Reconciliation," removed "Method 2," changed "Method 1" to "Single Account Number", changed "Method 3" to "multiple Account Numbers", and made wording adjustments.
			Page 5, column 1	Under "Annual Reconciliations, W-2s and 1099s", added a line of text before the "Note".

				Changed "How to Prepare W-2s and 1099s" to "W-2 and 1099 Requirements" and added a line of text immediately under the subhead.
				Removed "How to File W-2s and 1099s"
			Page 6	Under "Agencies", removed the street address from each listing.
			Pages 9-10	Updated the Utah Schedules
			Page 11	Updated the examples.
			Pages 12-15	Updated the tax tables.
		36	throughout	Updated values for 2021.
			Page 2	Updated the phone number for Iron County.
01/04/22	01/01/22	20	Page 2, column 1	In the third bullet under "Please Note," changed "the <i>Green Guide</i> " to " <i>MarketWatch</i> ".
01/03/22	01/01/22	19	Throughout	Updated with values for 2022.
		DRAFT	Page 1	Under "What is a Personal Property Audit," removed the second bullet; revised the text in the third bullet.
		20	Throughout	Updated with values for 2022.
		DRAFT	Page 1	Under "Definitions," removed the seventh bullet; revised the text in the eighth bullet.
			Page 2	Changed the name of the Davis County Assessor to Lisa Manning.
		23	Throughout	Updated with values for 2022.
		DRAFT		
10/12/21	now	2	Page 3, column 2	Corrected the Provo Regional Center phone number.
09/09/21	now	57	Page 1, column 1	Revised the definition of "U.S. Armed Forces" to include Space Force.
		71	Throughout	This is a new publication.
	01/01/22	58	Page 2, "Interest Rates"	Updated chart for the 2022 calendar year.
			Page 2, "Interest Calculation Formula"	Updated the example text
06/24/21	07/01/21	65	Throughout	Added "nicotine product" to the types of products taxed by Utah. Made certain revisions for clarity and/or consistency.
			Definitions	Revised "nicotine product" definition.
			Page 2, column 2	Added "Modified Risk Products" information.
			Page 3, column 1	Under "Distributors," revised "License and Fee" information.
			Page 3, column 2	Under "Manufacturers," revised "License and Fee" information.
				Under "Manufacturers," revised "Product Certification" to add information about modified risk products.
05/27/21	07/01/21	25	Introduction	Corrected URL.
			Throughout	Removed references to printed tax returns and paper return filing.
			Chart 3	In "Reported On" column, replaced TC-numbers with return names.

			Page 8	Fourth bullet under "Other Information," added "e-cigarette" and "nicotine".
			Page 16, column 1	Added "Nicotine Products" to "Cigarette, Tobacco and E-Cigarette Products".
			Page 16, column 2	Added "Rental With and Without an Operator" language.
05/17/21	07/01/21	9	Page 1	Under Who Must Register Their Vehicles?, changed "Parks and Recreation" references to "Recreation".
		66	Page 2	Under "Environment Assurance Fee", removed "underground" from "underground storage tanks".
			Page 4	Under "Environmental Assurance Fee, Non-participation", removed "(including above ground storage tanks)".
04/29/21	now	14	Page 6, column 1, top	In the bulleted list, removed "TC-675R" from the document types in the second, third and fourth bullets.
		9	Page 2, column 2	Under Odometer Statements, changed "ten years" to "20 years".
		23	Throughout	Updated with values for 2021.
		36	Page 1, column 1, "Eligibility"	Added a code reference.
			Page 1, column 2, "Eligibility"	Added a code reference.
				Added a new number 5: "You owned the home for the entire calendar year."
01/27/21	now	20	Page 2, "Assessor's Office Phone Numbers"	Changed the phone number for Chris Stavros.
01/14/21	now	19	Throughout	Updated values for 2021.
		20		
		36		Updated values for 2020.
01/04/21	now	58	Page 3, column 2	In the fifth paragraph under "Insufficient Prepayment (Extension Penalty)", changed "asses" to "assess".
11/18/20	01/01/21	25	Page 7, Chart 3	Added an item for Short-term rentals of Off-highway and Recreational Vehicles.
			Page 8, Chart 3	Updates to "Rates" and "Applies to" columns of the prepaid disposable phones and minutes.
			Page 8, "Other Information"	Added bullet for Locomotive fuel.
		62	Page 3, "911 Service Charge on Prepaid Disposable Phones"	Includes an explanation of the prepaid wireless telecommunications service charge.
11/03/20	now	20	Page 2, "Assessor's Office Phone Numbers"	Changed phone number for Kris Bell
				Changed assessor name for Summit County
10/27/20	01/01/21	58	Page 2, "Interest Rates"	Updated chart for the 2021 calendar year.
08/27/20	now	25	Throughout	Revisions related to mandatory e-file of sales & use and sales-related taxes.
			Page 15, "Cigarette, Tobacco and E-Cigarette Products"	Removed instructions. See instead Pub 65.
			Page 17	Removed "Forms" subhead and the list of forms that followed.

06/04/20	07/01/20	65	Page 2, column 2, "Bond"	Revised second paragraph to note that only retailers who buy untaxed e-cigarette substances and untaxed prefilled e-cigarettes must pay a bond.
05/28/20	07/01/20	65	Throughout	Extensive revisions and reorganization. Compare to prior revision.
05/14/20	07/01/20	5	Page 3, column 1	Added new section, "Remote Sales".
			Page 5, "Credit Allowed for Other States' Tax"	Expanded on bullet number 2.
		25	Page 3, "Marketplace Facilitator"	Specified that a person who is only facilitating a sale for a restaurant is not considered a marketplace facilitator.
			Page 5, Chart 1	Added qualifying tangible personal property to 4th item in chart. New bullet for purchases of fuel, gas and electricity predominantly used for industrial use.
			Page 10, column 1	New bullet for purchases of machinery, equipment, etc. under specific circumstances.
		55	Page 2, column 2	Added new section, "Grocery Food Sales"
			Page 2, "Exceptions"	Added more detail to first bullet.
		56	Page 4, "Exceptions"	Added more detail to first bullet.
05/12/20	now	36	Page 2, Contact Info	Changed the phone number for Cache County.
04/09/20	now	36	Page 1, column 1	Added code references.
			Throughout	Updated values for 2019.
		19	Throughout	Updated values for 2020 and abbreviated "Utah Code" to "UC".
			Page 1, column 2	Added bullet to list of exemptions.
		20	Throughout	Updated values for 2020 and abbreviated "Utah Code" to "UC".
			Page 1, column 1	Added bullet to list of exemptions.
11/20/19	01/01/20	14	Page 1	Removed note that said to see a change summary on page 2.
			Page 2, column 2	Changed "write the word 'Exempt' in box 4c" to "write the word 'Exempt' under box 4c" ("in" to "under").
			Page 3, column 1	
11/14/19	01/01/20	14	throughout	Many updates and some cleanup for 2020.
	now	25	Version from 10/30/19 released as final.	
10/30/19	now	25	Page 16, column 1	Added "(effective Oct. 1, 2019)" to "Marketplace Facilitators and Sellers" subhead.
10/29/19	now	37	Page 1, "Sales Tax"	Added language to include marketplace facilitators.
09/25/19	now	58	Page 2, "Interest Rates"	Updated chart for 2020 year.
			Page 2, "Penalties"	Removed note about IFTA penalties.
08/12/19	now	9	Page 1	Removed aircraft from vehicles to be registered and informed people to register with UDOT.
			"Emission Certificates", pg 2	Removed sentence about diesel powered vehicles 1997 and older.

			"First-time Registration", pg 2	Removed mention of the 1.0% uniform fee.
			"What to Do If You Sell Your Car", pg 2	Removed "in writing" from instruction to notify the DMV and updated correspondence address.
		23	throughout	Removed mention of the 1.0% uniform fee.
			"Age-based Uniform Fee", pg 1	Added snowmobiles, street legal ATVs, park model vehicles, and motor homes.
			"When are the fees paid", pg 1	Added an explanation about new option to pay 6 month fees.
			Page 2-3	Updated existing age-based fee schedules for 2019 and added new schedules for snowmobiles, ATVs, motor homes, and collapsible inflatable vessel/pontoon/sailboat.
			pages 3-4	Updated calculations/examples for 2019.
07/29/19	now	4	throughout	Revised language. Updated procedure for applying to the Voluntary Disclosure Program, including a new form, TC-43, Voluntary Disclosure Program Application.
07/01/19	01/01/18	25	"Chart 3", page 8	Changed the "Radio Network Charge" from \$0.18 to \$0.52
06/13/19	07/01/19	25	"Introduction"	Revised language.
			"Utah Tax Code"	Removed.
			"Starting a New Business"	Revised language.
			"Chart 3"	Changed "Unified Statewide 911 Emergency Service Charge" rate from .09 to .25; changed "Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate from 3.3 to 3.7.
			"Definitions"	Added definitions for "Marketplace," "Marketplace Facilitator" and "Marketplace Seller."
			"Additional Information"	Added "Marketplace Facilitators and Sellers."
			"Vending Machine Sales"	Changed "...vending machine is located." to "...vending machine inventory is warehoused."
			"Sales Tax Publications"	Removed Pub 38.
	now	58	"Interest Rates" table	Removed the IFTA note at the bottom.
05/28/19	07/01/19	62	Pg. 2, col. 2 & pg. 3	Updated unified statewide 911 service charge from .09 to .25
05/09/19	07/11/19	57	Throughout	This version of Pub 57 is part of the 2019 annual forms release.
05/09/19	now	35	Throughout	Removed the reference to "lectronic high school" and edited the text for clarity.
05/06/19	now	14	Page 2, column 2	Changed "Auditing Divsion" to "Waivers" in the mailing address under "Employer Withholding Exemption."
05/02/19	now	66	Pages 1 & 4	Changed "motorcarrier.utah.gov" to "tax.utah.gov/fuel/ifta-sfu"
04/09/19	now	66	Page 4 & 5	Changed "taxexpress.utah.gov" to "tap.utah.gov"
			Page 5, Loss of Product	Fixed formatting error in bulleted list.

04/02/19	now	36	Page 2, Contact Info	Updated phone number for Cache County.
02/28/19	now	57	Throughout	Revised to reflect the federal Veterans Benefits and Transactions Act of 2018.
	04/01/19	25	Page 6, Chart 2	"State Sales and Use" rate increased to 4.85%.
02/19/19	now	25	Page 8, Chart 3	"Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate increased to 3.3% (this increase was effective 1/1/18).
01/24/19	01/01/19	57	Throughout	Revised publication for 2019 filing year.
01/08/19	01/01/19	19	Throughout	Updated values for 2019
		20	Throughout	Updated values for 2019
			Pg 2, Taxation	Updated language regarding interest
		27	Pg 2, Indigent abatement	Corrected language defining abatement amount
			Pg 2, Armed Forces Exemption	Changed definition of calendar year
		36	Throughout	Updated values for 2019
			Pg 2, Indigent abatement amount	Corrected language defining abatement amount
			Pg 2, Armed Forces eligibility	Changed definition of calendar year
12/12/18	01/01/19	58	Pg 2, "interest Rate"	Added the interest rate for 2019.
11/19/18	now	14	Pg 3, "How to Get a Withholding Account"	Added information about registering on TAP.
		35	Pg 2, "Sales Tax License"	
		37	Pg 1, "Sales Tax"	Added a new condition to the list prefaced "Retailers must collect and pay sales and use tax if they:"
		25	Pg 2, "Sales Tax License"	Added information about registering on TAP.
			Pg 2-3, "Nexus Filers"	Revised text to reflect South Dakota v. Wayfair, Inc.
09/10/18	now	54	"Municipal Energy Sales & Use Tax"	Minor changes to last bullet.
08/21/18	10/01/18	68	throughout	Changed withholding tax rate from 5% to 4.95%.
			"Income Subject to Withholding" and "Definitions"	Updated definition of Portfolio Income.
05/24/18	07/01/18	54	"Energy Suppliers"	Revised instructions.
05/24/18	07/01/18	25	Chart 2	Changed "impacted communities' tax" to "state correctional facility tax."
			"Use-Based Exemptions"	Revised language; added NAICS reference.
			"Forms and Schedules"	Added references to the state correctional facility tax.
			"Forms"	Updated name of TC-62X
05/24/18	07/01/18	5	"Determining Tax Base"	Updated information regarding certain sales exempt from impacted communities taxes.

05/24/18	07/01/18	65	Throughout	Removed mention of \$30 license fee for retailers and anything related to selling to minors; simple grammatical changes.
05/09/18	now	14	Page 5, column 2	Corrected contact phone number under "How to File W-2s and 1099Rs."
04/18/18	now	36	Throughout	Updated credit amounts for 2017 tax year.
04/18/18	05/01/18	14	Throughout	Removed mention of personal exemptions and updated 2018 withholding tables.
04/18/18	now	23	pages 2 and 3	All examples referencing years have been increased by 1 year, also removed examples for lien dates.
02/26/18	now	20	page 2, column 2	Updated the phone number for Salt Lake County
02/22/18	now	9	Throughout	Updated safety inspection requirements and VIN/HIN inspection requirements.
			Last page	Removed list of county office locations; added instructions to find office locations on the website.
02/15/18	now	17	Page 1	Revised "Online Request" instructions.
			Page 2	Updated instructions for "Reliance on Competent Tax Advisor."
02/14/18	now	36	Throughout	Updated numbers and years for 2018.
02/08/18	now	20	page 2, column 2	Updated the names of two county assessors.
02/06/18	now	19	Page 1	Updated numbers and years for 2018.
		20	Throughout	
		65		No content changes; just pagination fixes.
11/22/17	01/01/18	25	Chart 3	Added statewide transient room tax
			"Use-Based Exemptions"	Added exemption described in Utah Code §59-12-104(89).
		56	"Who Imposes the Transient Room Tax"	Revised to include the statewide transient room tax.
		62	"Radio Network Charge"	Changed fee from 18 cents to 52 cents.
			"911 Service Charge on Prepaid Disposable Phones"	Changed rate from 2.45 percent to 3.3 percent.
			Taxes & Fees Table	Changed Radio Network Charge from 18 cents to 52 cents.
10/12/17	01/01/18	14	Throughout	Removed references to filing paper TC-941's and filing packs; revised information regarding electronic filing requirements; updated URL's.
10/10/17	now	56	"Taxable Sales & Services" table	Added a new line to the bottom of the table; removed footnote E.
10/05/17	01/01/18	58	"Employer and Mineral Production Withholding Reconciliation Penalties"	Changed the reference from Pub 14 to the website.
10/02/17	01/01/18	58	"Interest Rates"	The interest rate for 2018 remains the same as 2017.
			"Employer Withholding Reconciliation Penalties"	Cited code and added TC-675Rs to the forms penalized for being filed late; removed the note regarding mineral production withholding reconciliation.
08/24/17	01/01/18	57	Throughout	Updated numbers for 2017 tax year.

08/15/17	now	65	Throughout	Changed Pub 51 references to "Utah Cigarette Directory."
08/01/17	now	5	"The Following Items are nontaxable:"	Revised text in the fourth, eighth and eleventh bullets.
			"Lease Transactions"	Revised text in list item 1.
06/08/17	now	19	Throughout	Updated year references to 2017; made general grammatical changes.
		31	Throughout	Made general grammatical changes.
06/08/17	07/01/17	25	Chart 3	Revised to reflect emergency service telephone charges eff. 7/1/17.
			"Use-Based Exemptions"	Three bullets added, one removed.
			"Filing Frequency"	Revised to reflect emergency service telephone charges effective 7/1/17.
			"Carwashes"	Revised to clarify rules about assisted carwashes.
			"Information Online"	Removed TaxExpress information.
		62	Throughout	Revised to reflect emergency service telephone charges effective 7/1/17.
05/17/17	now	14	Page 4 (2 places)	Updated the reference to "Online Filing and Paying of Withholding and Mineral Production Taxes."
			Page 4, column 1	Updated the reference to "Electronic Funds Transfer - EFT"
		66	Page 6, column 2	

