

## Publication Change Summary

Release Date	Eff. Date	Pub #	Change Location	Detail
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 Division" 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	







