

# Notice



Utah State  
Tax Commission

May 2020

## Restaurants Must Collect and Pay Taxes on Deliveries

### Change Effective July 1, 2020

The 2020 Utah Legislature passed SB 114, which changes the definition of “marketplace facilitator” to exclude those who facilitate sales for restaurants.

As a result, businesses that take orders for restaurants, including delivery services, will no longer collect and pay Utah sales tax and restaurant tax. Restaurants themselves will instead be responsible for collection and payment of these taxes.

For more information, please see Pub 25, *Sales and Use Tax General Information*, and Pub 55, *Sales Tax Information for Restaurants*. Find publications and other tax information on our website, [tax.utah.gov](http://tax.utah.gov).