

## Descriptions and Utah Code References for Sales Tax Components

### Combined Rate Taxes

Rate Chart Tax Type	Rate Chart Description	Additional Components**	USTC Description***	Utah Code Reference
ST	State Sales & Use Tax	ST	State Sales & Use Tax	59-12-103
ST	State Sales & Use Tax	S1	State Medicaid Expansion	59-12-103
SF*	State Sales & Use Tax on Grocery Foods	SF*	State Food Tax	59-12-103
LS	Local Sales & Use Tax	LS	Local Sales & Use Tax	59-12-204
CO	County Option Sales Tax	CO	County Option Sales Tax	59-12-1102
MT	Mass Transit Tax	MT	Mass Transit Tax	59-12-2213
MT	Mass Transit Tax	MM	Mun. Mass Transit	59-12-2213
MA	Add'l Mass Transit Tax	MA	Addl Mass Transit Tax	59-12-2214
MF	Mass tran Fixed Guideway	MF	Mass Tran Fixed Guideway	59-12-2216
CT	County Option Transportation	CT	County Option Trans	59-12-2217
HT	Highways Tax	HT	Highways Tax	59-12-2215
HH	County Airport, Highway, Public Transit	HH	Highway Project 3	59-12-2218
AT	Transportation Infrastructure	A1	Addl Transit District	59-12-2219
AT	Transportation Infrastructure	A2	Addl Transit Local	59-12-2219
AT	Transportation Infrastructure	A3	Addl Transit County	59-12-2219
CP	County Public Transit	CP	Public Transit - County	59-12-2220
CP	County Public Transit	P1	Public Transit - District	59-12-2220
CP	County Public Transit	P2	Public Transit - Local	59-12-2220
SM	Supplemental State Sales & Use	SM	State Mass Transit	59-12-2003
RH	Rural Hospital Tax	RH	Rural Hospital Tax	59-12-802
RH	Rural Hospital Tax	MH	Municipal Hospital Tax	59-12-804
CZ	Botanical, Cultural, Zoo Tax	CZ	Botanical, Cultural, Zoo	59-12-703
CZ	Botanical, Cultural, Zoo Tax	MZ	Botanical, Cultural, Zoo	59-12-1402

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Rate Chart Tax Type	Rate Chart Description	Additional Components**	USTC Description***	Utah Code Reference
TO	Town Option Tax	TO	Town Option Tax	59-12-1302
TN	City or Town Option Tax	TN	City or Town Option Tax	59-12-2103
RR	Resort Community Tax (Includes Add'l Resort)	RR	Resort Community Tax	59-12-401
RR	Resort Community Tax (Includes Add'l Resort)	RA	Addl Resort Comm Tax	59-12-402
CF	Correctional Facility	CF	Correctional Facility	59-12-402.1

\*Does not appear on the rate charts

\*\*Tax type may divided into separate components for distribution purposes only

\*\*\*Description in Tax Commission distribution systems

# Descriptions and Utah Code References for Sales Tax Components

## Other Taxes

Rate Chart Tax Type	Rate Chart Description	Additional Components*	USTC Description**	Utah Code Reference
TR	Transient Room Tax (TRT) county-wide	TR	Transient Room Tax(C)	59-12-301
SR	State Transient Room Tax	SR	State Transient Room Tax	59-28-103
TM	Municipal Transient Room Tax	TM	Municipal Transient Room	59-12-352
TM	Municipal Transient Room Tax	TA	Additional Municipal TRT	59-12-353
TT	Tourism Transient Room Tax	TT	Tourism Transient Room	59-12-603
MD	MIDA Accommodations Tax	MD	MIDA Transient Room	63H-1-205
MV	Motor Vehicle Rental Tax	MV	Motor Vehicle Rental Tax	59-12-1201
FF	Tourism-Short Term Leasing Tax	FF	Tourism-Short Term Leasing	59-12-603
FF	Tourism-Short Term Leasing Tax	FP	Tourism-Short Population	59-12-603
OH	Off-Highway Vehicle Rental	OH	Tourism-Leasing Off Hwy	59-12-603
FG	Tourism - Restaurant Tax	FG	Tourism - Restaurant Tax	59-12-603
ES	E911 Emergency Telephone	ES	E911 Emergency Telephone	69-2-402
SE	Unified Statewide 911	SE	Statewide Unified E911	69-2-403
RN	Radio Network	RN	Radio Network	69-2-404
RN	Radio Network	RQ	Radio Network Upgrade	69-2-404
TL	Municipal Telecommunication License Tax	TL	Municipal Telecom License	10-1-404
ET	Municipal Energy Tax	ET	Energy Tax	10-1-304

\*Tax type may be divided into separate components for distribution purposes only

\*\*Description in Tax Commission distribution systems