





**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax          FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																			
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME		
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG				
Nibley	03-098	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			6.000%
Carbon County	04-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Helper	04-016	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Price	04-035	4.750%	1.000%				0.250%	0.250%	6.250%			3.000%	1.000%		4.000%	2.500%		1.000%			6.000%
Scotfield	04-040	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Sunnyside	04-046	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			6.000%
Wellington	04-053	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
East Carbon	04-058	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Daggett County	05-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Manila	05-006	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%			
Davis County	06-000	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Bountiful	06-004	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Centerville	06-006	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			5.000%
Clearfield	06-008	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Fruit Heights	06-010	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Farmington	06-017	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
Kaysville	06-026	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			5.000%
Layton	06-030	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			4.000%
North Salt Lake	06-035	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
South Weber	06-045	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Sunset	06-048	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			4.000%
Syracuse	06-049	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			3.000%
West Point	06-056	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Woods Cross	06-057	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Clinton	06-059	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			6.000%
West Bountiful	06-061	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%	7.000%	1.000%			
Duchesne County	07-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	3.000%	1.000%			
Altamont	07-001	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	3.000%	1.000%			
Duchesne City	07-008	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	3.000%	1.000%			6.000%
Myton	07-017	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	3.000%	1.000%			5.000%
Roosevelt	07-019	4.750%	1.000%				0.250%	0.250%	6.250%			3.000%	1.500%		4.500%	2.500%	3.000%	1.000%			6.000%
Tabiona	07-020	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%	3.000%	1.000%			
Emery County	08-000	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					
Castle Dale	08-001	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					3.000%
Clawson	08-003	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					
Cleveland	08-004	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					
Elmo	08-007	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					
Emery City	08-008	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					6.000%
Ferron	08-009	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%					1.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG		
Green River	08-011	4.750%	1.000%				0.250%	6.000%			3.000%	1.000%		4.000%	2.500%			1.500%	
Huntington	08-012	4.750%	1.000%					5.750%			3.000%				2.500%				6.000%
Orangeville	08-016	4.750%	1.000%					5.750%			3.000%				2.500%				3.000%
Garfield County	09-000	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	
Antimony	09-001	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	
Boulder	09-002	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	1.000%
Cannonville	09-004	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	
Escalante	09-005	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	4.000%
Hatch	09-006	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	
Henrieville	09-008	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	
Panguitch	09-011	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	1.000%
Tropic	09-015	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%			3.000%	2.500%		1.000%	1.000%
Grand County	10-000	4.750%	1.000%					0.250%	6.000%			(a)				2.500%	3.000%	1.000%	
Castle Valley	10-005	4.750%	1.000%					0.250%	6.000%			(a)				2.500%	3.000%	1.000%	
Moab	10-011	4.750%	1.000%				0.250%	0.250%	6.250%			(a)	1.500%			2.500%	3.000%	1.000%	1.500%
East Green River	10-025	4.750%	1.000%				0.250%	0.250%	6.250%			(a)	1.000%			2.500%	3.000%	1.000%	1.500%
Iron County	11-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Cedar City	11-003	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	6.000%
Enoch	11-005	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	1.000%
Kanarraville	11-012	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Paragonah	11-018	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Parowan	11-019	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	6.000%
Brian Head	11-028	4.750%	1.000%				0.250%	0.250%	6.250%			3.000%			3.000%	2.500%		1.000%	1.500%
Juab County	12-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Eureka	12-009	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Levan	12-019	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Mona	12-024	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Nephi	12-026	4.750%	1.000%				0.250%	0.250%	6.250%			3.000%			3.000%	2.500%		1.000%	
Rocky Ridge Town	12-030	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%	
Kane County	13-000	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	
Alton	13-001	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	
Glendale	13-002	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	
Kanab	13-004	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	1.000%
Orderville	13-007	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	
Big Water	13-010	4.750%	1.000%		1.000%				6.750%			3.000%			3.000%	2.500%		1.000%	
Millard County	14-000	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%			
Delta	14-010	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%			4.000%
Fillmore	14-014	4.750%	1.000%						5.750%			3.000%			3.000%	2.500%			6.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																		
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME	
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG			
Hinckley	14-023	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					4.000%
Holden	14-024	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Kanosh	14-026	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Leamington	14-028	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Lynndyl	14-030	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Meadow	14-034	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Oak City	14-037	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					
Scipio	14-040	4.750%	1.000%					5.750%			3.000%			3.000%	2.500%					4.000%
Morgan County	15-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		
Morgan City	15-007	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		
Piute County	16-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Circleville	16-003	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Junction	16-005	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Kingston	16-006	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Marysvale	16-007	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Rich County	17-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		
Garden City	17-001	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		
Laketown	17-002	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		
Randolph	17-005	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		5.000%
Woodruff	17-010	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%		1.000%		6.000%
Salt Lake County	18-000	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Alta	18-003	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%	1.000%	
Bluffdale	18-019	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Draper	18-039	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Herriman	18-060	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Holladay	18-065	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%		
Midvale	18-093	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Murray	18-096	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Riverton	18-118	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Salt Lake City	18-122	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Sandy	18-131	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
South Jordan	18-138	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
South Salt Lake	18-139	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%		5.000%
Taylorsville	18-142	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
West Jordan	18-155	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		5.500%
West Valley City	18-167	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
San Juan County	19-000	4.750%	1.000%					0.250%	6.000%			3.000%			3.000%	2.500%				
Blanding	19-002	4.750%	1.000%					0.250%	6.000%			3.000%	1.000%		4.000%	2.500%				
Monticello	19-009	4.750%	1.000%					0.250%	6.000%			3.000%	1.000%		4.000%	2.500%			0.500%	6.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax          FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax      RR = Resort Revenue Tax  
 HT = Highways Tax              ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG		
Sanpete County	20-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Centerfield	20-004	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Ephraim	20-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Fairview	20-009	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Fayette	20-010	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Fountain Green	20-011	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Gunnison	20-014	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Manti	20-020	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mayfield	20-021	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Moroni	20-023	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mt. Pleasant	20-024	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Spring City	20-031	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Sterling	20-032	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Wales	20-033	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Sevier County	21-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Annabella	21-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Aurora	21-002	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Elsinore	21-014	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Glenwood	21-018	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Joseph	21-025	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Koosharem	21-029	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Monroe	21-031	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Redmond	21-033	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Richfield	21-034	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	(a)		3.000%	2.500%	7.000%	1.000%		3.000%
Salina	21-035	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	(a)		3.000%	2.500%	7.000%	1.000%		
Sigurd	21-038	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Summit County	22-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Coalville	22-006	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Francis	22-013	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Henefer	22-017	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Kamas	22-022	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		4.000%
Oakley	22-029	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Park City	22-030	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%	1.000%	6.000%
Tooele County	23-000	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		
Erda	23-017	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Grantsville	23-023	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Lakepoint	23-030	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Lincoln	23-065	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Ophir	23-037	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax          FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																		
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME	
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG			
Stockton	23-046	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%			5.000%
Tooele City	23-048	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%			6.000%
Vernon	23-050	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%			
Wendover	23-052	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%			
Rush Valley	23-056	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%			
Stansbury Park	23-066	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%			
Uintah County	24-000	4.750%	1.000%		0.400%	0.100%		0.250%	6.500%		3.000%			3.000%	2.500%	3.000%	1.000%			
Naples	24-014	4.750%	1.000%		0.400%	0.100%		0.250%	6.500%		3.000%			3.000%	2.500%	3.000%	1.000%			6.000%
Vernal	24-024	4.750%	1.000%		0.400%	0.100%	0.250%	0.250%	6.750%		3.000%			3.000%	2.500%	3.000%	1.000%			6.000%
Ballard	24-028	4.750%	1.000%		0.400%	0.100%		0.250%	6.500%		3.000%			3.000%	2.500%	3.000%	1.000%			
Utah County	25-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Alpine	25-001	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
American Fork	25-002	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			5.000%
Cedar Fort	25-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Eagle Mountain	25-030	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Genola	25-038	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Goshen	25-043	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Lehi	25-066	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Lindon	25-070	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%			3.500%
Mapleton	25-073	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Orem	25-083	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%			5.360%
Payson	25-085	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Pleasant Grove	25-088	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			5.051%
Provo	25-090	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Provo Canyon	25-093	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			
Salem	25-096	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			
Santaquin	25-097	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			6.000%
Saratoga Springs	25-098	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Highland	25-099	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Spanish Fork	25-103	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			6.000%
Springville	25-106	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	(a)		3.000%	2.500%		1.000%			3.500%
Vineyard	25-117	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Cedar Hills	25-123	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%			5.000%
Elk Ridge	25-124	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			6.000%
Woodland Hills	25-125	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			6.000%
Wasatch County	26-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Charleston	26-003	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			
Heber	26-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%			5.000%
Midway	26-011	4.750%	1.000%					0.250%	6.000%		3.000%	1.000%		4.000%	2.500%		1.000%			5.000%
Wallsburg	26-014	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%			



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax            FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax        FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax    RR = Resort Revenue Tax  
 HT = Highways Tax                ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO			TR	TM	TT		MV	FF	FG		
Washington County	27-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Enterprise	27-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Hurricane	27-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Ivins	27-010	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		3.000%
La Verkin	27-011	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
Leeds	27-012	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
New Harmony	27-015	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Rockville	27-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
St George	27-020	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Santa Clara	27-021	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Springdale	27-023	4.750%	1.000%					0.250%	6.000%		3.000%	1.000%		4.000%	2.500%	7.000%	1.000%	1.500%	
Toquerville	27-024	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		1.500%
Virgin	27-026	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Washington City	27-027	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Hildale	27-035	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Wayne County	28-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Bicknell	28-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Hanksville	28-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Loa	28-007	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Lyman	28-008	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Torrey	28-010	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Weber County	29-000	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Farr West	29-012	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Harrisville	29-016	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Huntsville	29-019	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Marriott-Slaterville	29-022	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	1.000%		4.000%	2.500%	7.000%	1.000%		
North Ogden	29-026	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Ogden	29-027	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Plain City	29-030	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Pleasant View	29-031	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Riverdale	29-036	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Roy	29-037	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
South Ogden	29-040	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Uintah	29-043	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Washington Terrace	29-049	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Haven	29-051	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		

**COMMENTS:**

**Taxes Imposed or Adopted with an effective date of 07/01/2000:**

Marriott-Slaterville City has imposed the Municipal Transient Room tax effective July 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 29-022)



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 07/01/2000**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
 LS = Local Sales & Use Tax      MV = Motor Vehicle Rental Tax  
 MT = Mass Transit Tax      FF = Tourism-Short Term Leasing Tax  
 RH = Rural Hospital Tax      FG = Tourism-Restaurant Tax  
 CZ = Botanical, Cultural, Zoo Tax      RR = Resort Revenue Tax  
 HT = Highways Tax      ME = Municipal Energy  
 CO = County Option Sales Tax      TO = Town Option  
 TR = Transient Room Tax  
 TM = Municipality Transient Room Tax      (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed:																
		Sales & Use Tax Return						Combined Sales Rate	Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME
		ST	LS	MT	RH	CZ	HT	CO		TR	TM	TT		MV	FF	FG		

**Taxes Imposed or Adopted with an effective date of 04/01/2000:**

Springdale Town has imposed the Municipal Transient Room tax effective April 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 27-023)

Holladay City has imposed the Municipal Transient Room tax effective April 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 18-065)

Roosevelt City imposed the Municipal Transient Room tax on October 1, 1999 at the rate of 1.5% on taxable rents and has been collecting this tax locally. Effective April 1, 2000, this tax will be collected by the Tax Commission. (Cnty/City code 07-019)

Garfield County has adopted the Rural Hospital Tax at a rate of 1% to become effective as of April 1, 2000.

Uintah County has adopted the Rural Hospital Tax at a rate of 0.4% (4/10%) to become effective as of April 1, 2000.

**Taxes Imposed or Adopted with an effective date of 01/01/2000:**

The City of Holladay in Salt Lake County was incorporated November 29, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Springville has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of January 1, 2000. Springville will collect this tax locally.

Midway City has imposed the Municipal Transient Room tax effective January 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 26-011)

**Taxes Imposed or Adopted with an effective date of 10/01/99:**

Sevier County has adopted and imposed a seven percent (7%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of Sevier County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation and collection of the tax. The Sevier County ordinance shall become effective as of October 1, 1999.

Lindon City has imposed the Municipal Transient Room tax effective October 1, 1999 at the rate of 1% on taxable rents. (Cnty/City code 25-070)

Roosevelt City has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of October 1, 1999.

**Taxes Imposed or Adopted with an effective date of 07/01/99:**

Gunnison City (20-014) has adopted the 1/4% Highways tax effective July 1, 1999 as authorized under section 59-12-1001.

The Town of Herriman in Salt Lake County was incorporated June 1, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Marriott-Slaterville in Weber County was incorporated August 4, 1998. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.