



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

**Rates In effect as of 01/01/2002**

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            (a) Tax is collected locally  
 TM = Municipality Transient Room Tax    (b) Taxing entity that is not an incorporated city or town.

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				
Beaver County	01-000	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Beaver City	01-002	4.750%	1.000%		1.000%			0.250%	7.000%			3.000%				3.000%	2.500%		1.000%		6.000%
Milford	01-008	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		5.000%
Minersville	01-009	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		6.000%
Box Elder County	02-000	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Bear River	02-004	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Brigham	02-017	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%	1.000%			4.000%	2.500%		1.000%		2.250%
Corinne	02-025	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		2.000%
Deweyville	02-032	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Elwood	02-035	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Fielding	02-041	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Garland	02-044	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		4.000%
Honeyville	02-054	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Howell	02-057	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Mantua	02-069	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Perry	02-086	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		2.000%
Plymouth	02-090	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Portage	02-092	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Snowville	02-100	4.750%	1.000%					0.250%	6.000%	1.000%		3.000%				3.000%	2.500%		1.000%		
Tremonton	02-113	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		6.000%
Willard	02-120	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Cache County	03-000	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Amalga	03-001	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Clarkston	03-014	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Cornish	03-017	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Hyde Park	03-032	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		
Hyrum	03-033	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Lewiston	03-036	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Logan	03-038	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Mendon	03-041	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Millville	03-044	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		4.000%
Newton	03-047	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
North Logan	03-049	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		3.000%
Paradise	03-053	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Providence	03-056	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		4.000%
Richmond	03-059	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
River Heights	03-060	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		3.000%
Smithfield	03-062	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Wellsville	03-076	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		5.000%
Trenton	03-081	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Nibley	03-098	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%



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		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			
Cache Valley Transit	(b) 03-900	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%			3.000%	2.500%		1.000%		
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%
Scofield	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%	0.250%	6.250%			3.000%			3.000%	2.500%		1.000%		6.000%
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%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Bountiful	06-004	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Centerville	06-006	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Clearfield	06-008	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Fruit Heights	06-010	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Farmington	06-017	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Kaysville	06-026	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Layton	06-030	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
North Salt Lake	06-035	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
South Weber	06-045	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Sunset	06-048	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
Syracuse	06-049	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		3.000%
West Point	06-056	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Woods Cross	06-057	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Clinton	06-059	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Bountiful	06-061	4.750%	1.000%	0.500%				0.250%	6.500%			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%
Green River	08-011	4.750%	1.000%				0.250%		6.000%			3.000%	1.000%		4.000%	2.500%			1.500%	



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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					
Huntington	08-012	4.750%	1.000%						5.750%			3.000%				3.000%	2.500%					6.000%
Orangeville	08-016	4.750%	1.000%						5.750%			3.000%				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%		6.000%
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%		3.000%
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%		6.000%
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%
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%					



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		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						
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%	7.000%	1.000%				
Morgan City	15-007	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%	7.000%	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%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					
Alta	18-003	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%	1.000%				
Bluffdale	18-019	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					
Draper	18-039	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
Herriman	18-060	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					
Holladay	18-065	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%					
Midvale	18-093	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
Murray	18-096	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
Riverton	18-118	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					
Salt Lake City	18-122	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
Sandy	18-131	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
South Jordan	18-138	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					6.000%
South Salt Lake	18-139	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%					5.000%
Taylorsville	18-142	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					
West Jordan	18-155	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%		0.500%	3.500%	2.500%	7.000%	1.000%					5.500%
West Valley City	18-167	4.750%	1.000%	0.500%		0.100%		0.250%	6.600%			3.000%	(a)	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%
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%				



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
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**Rates In effect as of 01/01/2002**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
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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				
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%	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%	6.250%			3.000%	(a)			3.000%	2.500%	7.000%	1.000%		3.000%
Salina	21-035	4.750%	1.000%					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%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		
Coalville	22-006	4.750%	1.000%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		
Francis	22-013	4.750%	1.000%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		
Henefer	22-017	4.750%	1.000%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		
Kamas	22-022	4.750%	1.000%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		4.000%
Oakley	22-029	4.750%	1.000%				0.100%	0.250%	6.100%			3.000%				3.000%	2.500%		1.000%		
Park City	22-030	4.750%	1.000%	0.250%			0.100%	0.250%	6.350%			3.000%				3.000%	2.500%		1.000%	1.000%	6.000%
Tooele County	23-000	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Erda	(b) 23-017	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		
Grantsville	23-023	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Lakepoint	(b) 23-030	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		
Lincoln	(b) 23-065	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		
Ophir	23-037	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Stockton	23-046	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		5.000%
Tooele City	23-048	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		6.000%
Vernon	23-050	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Wendover	23-052	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Rush Valley	23-056	4.750%	1.000%					0.250%	6.000%			3.000%				3.000%	2.500%		1.000%		
Stansbury Park	(b) 23-066	4.750%	1.000%	0.250%				0.250%	6.250%			3.000%				3.000%	2.500%		1.000%		





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Location	Cnty/ City Code	Tax Return to be Filed:																					
		Sales & Use Tax Return								Town Opt TO	Transient Room			Combined Trans Rate	Tourism			Resort RR	Energy ME				
		ST	LS	MT	RH	CZ	HT	CO	Combined Sales Rate		TR	TM	TT		MV	FF	FG						
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%		6.000%
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 (b)	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%		
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%		4.500%
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%		



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SALES & USE TAX ACT  
TAX RATES**

**Rates In effect as of 01/01/2002**

ST = State Sales & Use Tax      TT = Tourism-Transient Room Tax  
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 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            (a) Tax is collected locally  
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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			
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%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Farr West	29-012	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Harrisville	29-016	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Hooper	29-018	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Huntsville	29-019	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Marriott-Slaterville	29-022	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%	1.000%		4.000%	2.500%	7.000%	1.000%		
North Ogden	29-026	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Ogden	29-027	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Plain City	29-030	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Pleasant View	29-031	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Riverdale	29-036	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		
Roy	29-037	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
South Ogden	29-040	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Uintah	29-043	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Washington Terrace	29-049	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Haven	29-051	4.750%	1.000%	0.500%				0.250%	6.500%			3.000%			3.000%	2.500%	7.000%	1.000%		

**COMMENTS:**

**Taxes Imposed or Adopted with an effective date of 10/01/2001:**

American Fork (25-002) has increased its municipal energy sales and use tax rate from 5% to 6%.  
 North Logan (03-049) has adopted the municipal energy sales and use tax at a rate of 3%.  
 Wellington (04-053) has adopted the municipal energy sales and use tax at a rate of 6%.

**Taxes Imposed or Adopted with an effective date of 07/01/2001:**

Beaver County has imposed the tourism restaurant tax effective July 1, 2001 as authorized under section 59-12-603(1)(b) at the rate of 1% on sales of prepared foods. This tax applies to all cities in the county.

Summit County has adopted and imposed a one tenth of one percent (1/10 of 1%) recreational facilities and botanical, cultural



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		ST	LS	MT	RH	CZ	HT	CO		TR	TM	TT		MV	FF	FG		

and zoological organizations tax as authorized by Title 59, Chapter 12, Section 701, Utah Code Annotated. 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 Summit County ordinance shall become effective as of July 1, 2001. The tax is imposed within the incorporated and unincorporated areas of Summit County.

**Taxes Imposed or Adopted with an effective date of 04/01/2001:**

Hooper City (29-018), incorporated November 17, 2000, has imposed the 1% local option sales and use tax.

Ivins Town (27-010) has increased its municipal energy sales and use tax rate from 3.0% to 4.5%.

**The following Cache County localities have imposed the mass transit tax at 1/4%:**

Hyrum (03-033)

Nibley (03-098)

Millville (03-044)

Providence (03-056)

River Heights (03-060)

North Logan (03-049)

Hyde Park (03-032)

Smithfield (03-062)

Richmond (03-059)

Cache Valley Transit (03-900) (This is an area of unincorporated Cache County defined as 3/4 of one mile on either side of the highway centerline which connects the nine municipalities.)

**The following three counties, including all cities and towns in each county, have imposed the additional 1/4% mass transit tax to fund a fixed guideway and expanded public transportation system:**

Davis County (06-ALL)

Salt Lake County (18-ALL)

Weber County (29-ALL)

**Taxes Imposed or Adopted with an effective date of 01/01/2001:**

Wellington City (04-053) has adopted the 1/4% Highways tax effective January 1, 2001 as authorized under section 59-12-1001.

Tooele County has imposed the county option tax effective January 1, 2001 as authorized under section 59-12-1101. This tax applies to all cities in the county.