



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

Rates In effect as of 04/01/2002

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

| 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% |



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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 | | | |
| 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% |
| 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% | | 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% | | 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% | (a) | | 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% | | 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% | | | | |



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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 | | | | | | | | | | |
| 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% | | |
| 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% |
| Kanarrville | 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% | | | | | | |



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

Rates In effect as of 04/01/2002

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

| 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 | | | | |
| 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% | | | | | |
| 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% | | | | | |
| Marysville | 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% | 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% |



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

Rates In effect as of 04/01/2002

ST = State Sales & Use Tax TT = Tourism-Transient Room Tax
 LS = Local Sales & Use Tax MV = Motor Vehicle Rental Tax
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 CO = County Option Sales Tax TO = Town Option
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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 | | | |
| 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% | | |
| 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% | 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% | | |



**UTAH CODE TITLE 59, CHAPTER 12
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TAX RATES**

Rates In effect as of 04/01/2002

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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 | | | |
| 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% | | |
| 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% |



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

Rates In effect as of 04/01/2002

ST = State Sales & Use Tax TT = Tourism-Transient Room Tax
 LS = Local Sales & Use Tax MV = Motor Vehicle Rental Tax
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 HT = Highways Tax ME = Municipal Energy
 CO = County Option Sales Tax TO = Town Option
 TR = 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 | | | | |
| 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% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | | 6.000% |
| Ivins | 27-010 | 4.750% | 1.000% | | | | | 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% | 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% | 6.250% | | | 3.000% | | | 3.000% | 2.500% | 7.000% | 1.000% | | | 6.000% |
| Santa Clara | 27-021 | 4.750% | 1.000% | | | | | 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% | 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% | | | |



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

Rates In effect as of 04/01/2002

ST = State Sales & Use Tax TT = Tourism-Transient Room Tax
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 CO = County Option Sales Tax TO = Town Option
 TR = 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 |
| ST | LS | MT | RH | CZ | HT | CO | TR | TM | | | TT | MV | FF | | FG | | | |
| 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 04/01/2002:

Garden City, Rich County has adopted and imposed the Resort Communities Tax at the rate of 1%, subject to exemptions provided for in Section 59-12-104. In addition, the Resort Communities Tax exempts wholesale sales and sales of single items for which consideration paid is \$2,500 or more. The ordinance becomes effective as of April 1, 2002.

Taxes Imposed or Adopted with an effective date of 01/01/2002:

None.

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 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)



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

Rates In effect as of 04/01/2002

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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

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

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.

**Sales Use Tax Act
Tax Rates**

Rates in effect as of 04/01/2002

| Location ¹ | Combined Sales & Use Tax Rate | Combined Transient Room Rate | *****Tourism Taxes***** | | | Resort |
|-------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|-------------------|--------|
| | | | Motor Vehicle Rental Tax | Short Term Leasing Tax | Restaurant Tax | |
| Beaver County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Beaver City | 7.000% | 3.000% | 2.500% | | 1.000% | |
| Box Elder County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Brigham | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Perry | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Snowville | 7.000% | 3.000% | 2.500% | | 1.000% | |
| Willard | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Cache County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Hyde Park | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Hyrum | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Logan | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Millville | 6.250% | 3.000% | 2.500% | | 1.000% | |
| North Logan | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Providence | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Richmond | 6.250% | 3.000% | 2.500% | | 1.000% | |
| River Heights | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Smithfield | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Nibley | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Cache Valley Transit | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Carbon County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Price | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Wellington | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Daggett County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Davis County | 6.500% | 3.000% | 2.500% | 7.000% | 1.000% | |
| West Bountiful | 6.500% | 3.000% ⁴ | 2.500% | 7.000% | 1.000% | |
| Duchesne County | 6.000% | 3.000% | 2.500% | 3.000% | 1.000% | |
| Roosevelt | 6.250% | 4.500% | 2.500% | 3.000% | 1.000% | |
| Emery County | 5.750% | 3.000% | 2.500% | | | |
| Green River | 6.000% | 4.000% | 2.500% | | | 1.500% |
| Garfield County | 7.000% | 3.000% | 2.500% | | 1.000% | |
| Boulder | 7.000% | 3.000% | 2.500% | | 1.000% | 1.000% |
| Panguitch | 7.000% | 3.000% | 2.500% | | 1.000% | 1.000% |
| Tropic | 7.000% | 3.000% | 2.500% | | 1.000% | 1.000% |
| Grand County | 6.000% | 3.000% ² | 2.500% | 3.000% | 1.000% | |
| Moab | 6.250% | 4.500% ³ | 2.500% | 3.000% | 1.000% | 1.500% |
| East Green River | 6.250% | 4.000% ² | 2.500% | 3.000% | 1.000% | 1.500% |
| Iron County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Brian Head | 6.250% | 3.000% | 2.500% | | 1.000% | 1.500% |
| Juab County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Nephi | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Kane County | 6.750% | 3.000% | 2.500% | | 1.000% | |
| Kanab | 6.750% | 3.000% | 2.500% | | 1.000% | 1.000% |

**Sales Use Tax Act
Tax Rates**

Rates in effect as of 04/01/2002

| Location ¹ | Combined Sales & Use Tax Rate | Combined Transient Room Rate | *****Tourism Taxes***** | | | Resort |
|-------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|-------------------|--------|
| | | | Motor Vehicle Rental Tax | Short Term Leasing Tax | Restaurant Tax | |
| Millard County | 5.750% | 3.000% | 2.500% | | | |
| Morgan County | 6.000% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Piute County | 6.000% | 3.000% | 2.500% | | | |
| Rich County | 6.000% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Garden City | 6.000% | 3.000% | 2.500% | 7.000% | 1.000% | 1.000% |
| Salt Lake County | 6.600% | 3.500% | 2.500% | 7.000% | 1.000% | |
| Alta | 6.600% | 3.500% | 2.500% | 7.000% | 1.000% | 1.000% |
| Holladay | 6.600% | 4.500% | 2.500% | 7.000% | 1.000% | |
| South Salt Lake | 6.600% | 4.500% | 2.500% | 7.000% | 1.000% | |
| San Juan County | 6.000% | 3.000% | 2.500% | | | |
| Blanding | 6.000% | 4.000% | 2.500% | | | |
| Monticello | 6.000% | 4.000% | 2.500% | | | 0.500% |
| Sanpete County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Ephraim | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Gunnison | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Sevier County | 6.000% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Richfield | 6.250% | 3.000% ⁴ | 2.500% | 7.000% | 1.000% | |
| Salina | 6.250% | 3.000% ⁴ | 2.500% | 7.000% | 1.000% | |
| Summit County | 6.100% | 3.000% | 2.500% | | 1.000% | |
| Park City | 6.350% | 3.000% | 2.500% | | 1.000% | 1.000% |
| Tooele County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Erda | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Grantsville | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Lakepoint | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Lincoln | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Stansbury Park | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Tooele City | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Uintah County | 6.500% | 3.000% | 2.500% | 3.000% | 1.000% | |
| Vernal | 6.750% | 3.000% | 2.500% | 3.000% | 1.000% | |
| Utah County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Alpine | 6.250% | 3.000% | 2.500% | | 1.000% | |
| American Fork | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Cedar Hills | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Highland | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Lehi | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Lindon | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Mapleton | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Orem | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Payson | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Pleasant Grove | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Provo | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Provo Canyon | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Salem | 6.250% | 3.000% | 2.500% | | 1.000% | |

**Sales Use Tax Act
Tax Rates**

Rates in effect as of 04/01/2002

| Location ¹ | Combined Sales & Use Tax Rate | Combined Transient Room Rate | *****Tourism Taxes***** | | | Resort |
|--------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|-------------------|--------|
| | | | Motor Vehicle Rental Tax | Short Term Leasing Tax | Restaurant Tax | |
| Spanish Fork | 6.250% | 3.000% | 2.500% | | 1.000% | |
| Springville | 6.250% | 3.000% ⁴ | 2.500% | | 1.000% | |
| Wasatch County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Heber | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Midway | 6.250% | 4.000% | 2.500% | | 1.000% | |
| Washington County | 6.000% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Hurricane | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Ivins | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| LaVerkin | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Santa Clara | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Springdale | 6.000% | 4.000% | 2.500% | 7.000% | 1.000% | 1.500% |
| St. George | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Washington | 6.250% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Wayne County | 6.000% | 3.000% | 2.500% | | 1.000% | |
| Weber County | 6.500% | 3.000% | 2.500% | 7.000% | 1.000% | |
| Marriott-Slaterville | 6.500% | 4.000% | 2.500% | 7.000% | 1.000% | |

¹All cities and towns not listed beneath a county charge the same sales tax rates as the county.

Example: Salt Lake City is **not** listed below Salt Lake County. The tax rate charged in Salt Lake City is the same tax rate charged in Salt Lake County.

²Grand County has elected to collect their 3.000% transient room tax as authorized under section 59-12-302 which states that "each county may collect the tax imposed by it and need not transmit it to the commission or contract with the commission to collect it."

³In addition to the transient room tax collected by Grand County, Moab City has adopted a municipality transient room tax at the rate of 1.500% on the rents of hotel, motel, and similar public accommodations. Of the combined 4.500% transient room tax collected in Moab, 3.000% is collected by Grand County and 1.500% is collected by the Utah State Tax Commission.

⁴In addition to the transient room tax imposed by the county, this city has imposed a municipality transient room tax which the city will collect locally.