



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

Rates In effect as of 10/01/2002

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%



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

Rates In effect as of 10/01/2002

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				
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%			3.000%
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%	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%	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%			6.000%
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%	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%					



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

Rates In effect as of 10/01/2002

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					
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%		
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%	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%	1.000%		



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

Rates In effect as of 10/01/2002

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			
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%				
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%	4.000%
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%		6.000%
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%		



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

Rates In effect as of 10/01/2002

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				
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%			
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%			0.100%		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%



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

Rates In effect as of 10/01/2002

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			
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%		
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%		6.000%
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%



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

Rates In effect as of 10/01/2002

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				
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%			6.000%
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%	1.000%		4.000%	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%



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

Rates In effect as of 10/01/2002

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

		Tax Return to be Filed:																	
Location	Cnty/ City Code	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		
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 10/01/2002:

Santa Clara City has imposed the Municipal Transient Room tax effective October 1, 2002 at the rate of 1% on taxable rents. (Cnty/City code 27-021)

Taxes Imposed or Adopted with an effective date of 07/01/2002:

Orderville Town, Kane 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 July 1, 2002.

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%.