

PART 1 OF 2

UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
 Tax Rates Subject to Streamline Sales Tax Rules
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2007

Please see instructions below

ST = State Sales & Use Tax
 LS = Local Sales & Use Tax
 MT = Mass Transit Tax
 MA = Add'l Mass Transit Tax
 MF = Mass Tran Fixed Guideway
 CT = County Option Transportation
 RH = Rural Hospital Tax
 CZ = Botanical, Cultural, Zoo Tax
 (County)
 MZ = Botanical, Cultural, Zoo Tax
 (Municipality)
 HT = Highways Tax

CO = County Option Sales Tax
 TO = Town Option Tax
 RR = Resort Community Tax
 RA = Add'l Resort Comm. Tax
 (b) Taxing entity is not an
 incorporated city or town
 P.S.D. = Point of Sale Detail
 (see TC-61 instructions)
 *See instructions below.

Location	Cnty/ City Code	Code for P.S.D.	Tax Return to be Filed:														Combined Sales Rate		
			Sales & Use Tax Return																
			ST*	LS	MT	MA	MF	CT	RH	CZ	MZ	HT	CO	TO	RR	RA			
Beaver County	01-000	01-000	4.75% *	1.00%											0.25%				6.00%
Beaver City	01-002	01-002	4.75% *	1.00%							1.00%				0.25%				7.00%
Milford	01-008	01-000	4.75% *	1.00%											0.25%				6.00%
Minersville	01-009	01-000	4.75% *	1.00%											0.25%				6.00%
Box Elder County	02-000	02-000	4.75% *	1.00%											0.25%				6.00%
Bear River	02-004	02-000	4.75% *	1.00%											0.25%				6.00%
Brigham	02-017	02-017	4.75% *	1.00%	0.25%										0.25%				6.25%
Corinne	02-025	02-000	4.75% *	1.00%											0.25%				6.00%
Deweyville	02-032	02-000	4.75% *	1.00%											0.25%				6.00%
Elwood	02-035	02-000	4.75% *	1.00%											0.25%				6.00%
Fielding	02-041	02-000	4.75% *	1.00%											0.25%				6.00%
Garland	02-044	02-000	4.75% *	1.00%											0.25%				6.00%
Honeyville	02-054	02-000	4.75% *	1.00%											0.25%				6.00%
Howell	02-057	02-000	4.75% *	1.00%											0.25%				6.00%
Mantua	02-069	02-000	4.75% *	1.00%											0.25%				6.00%
Perry	02-086	02-086	4.75% *	1.00%	0.25%										0.25%				6.25%
Plymouth	02-090	02-000	4.75% *	1.00%											0.25%				6.00%
Portage	02-092	02-000	4.75% *	1.00%											0.25%				6.00%
Snowville	02-100	02-100	4.75% *	1.00%											0.25%	1.00%			7.00%
Tremonton	02-113	02-000	4.75% *	1.00%											0.25%				6.00%
Willard	02-120	02-120	4.75% *	1.00%	0.25%										0.25%				6.25%
Cache County	03-000	03-000	4.75% *	1.00%							0.10%				0.25%				6.10%
Amalga	03-001	03-000	4.75% *	1.00%							0.10%				0.25%				6.10%
Clarkston	03-014	03-000	4.75% *	1.00%							0.10%				0.25%				6.10%
Cornish	03-017	03-000	4.75% *	1.00%							0.10%				0.25%				6.10%
Hyde Park	03-032	03-032	4.75% *	1.00%	0.25%						0.10%				0.25%				6.35%
Hyrum	03-033	03-033	4.75% *	1.00%	0.25%						0.10%				0.25%				6.35%
Lewiston	03-036	03-000	4.75% *	1.00%							0.10%				0.25%				6.10%

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Logan	03-038	03-038	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Mendon	03-041	03-000	4.75% *	1.00%							0.10%			0.25%				6.10%
Millville	03-044	03-044	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Newton	03-047	03-000	4.75% *	1.00%							0.10%			0.25%				6.10%
North Logan	03-049	03-049	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Paradise	03-053	03-000	4.75% *	1.00%							0.10%			0.25%				6.10%
Providence	03-056	03-056	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Richmond	03-059	03-059	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
River Heights	03-060	03-060	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Smithfield	03-062	03-062	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Wellsville	03-076	03-000	4.75% *	1.00%							0.10%			0.25%				6.10%
Trenton	03-081	03-000	4.75% *	1.00%							0.10%			0.25%				6.10%
Nibley	03-098	03-098	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Cache Valley Transit	(b) 03-900	03-900	4.75% *	1.00%	0.25%						0.10%			0.25%				6.35%
Carbon County	04-000	04-000	4.75% *	1.00%										0.25%				6.00%
Helper	04-016	04-000	4.75% *	1.00%										0.25%				6.00%
Price	04-035	04-035	4.75% *	1.00%								0.10%	0.25%	0.25%				6.35%
Scofield	04-040	04-000	4.75% *	1.00%										0.25%				6.00%
Sunnyside	04-046	04-000	4.75% *	1.00%										0.25%				6.00%
Wellington	04-053	04-053	4.75% *	1.00%									0.25%	0.25%				6.25%
East Carbon	04-058	04-000	4.75% *	1.00%										0.25%				6.00%
Daggett County	05-000	05-000	4.75% *	1.00%						1.00%				0.25%				7.00%
Manila	05-006	05-000	4.75% *	1.00%						1.00%				0.25%				7.00%
Davis County	06-000	06-000	4.75% *	1.00%	0.25%	0.25%								0.25%				6.50%
Bountiful	06-004	06-000	4.75% *	1.00%	0.25%	0.25%								0.25%				6.50%
Centerville	06-006	06-000	4.75% *	1.00%	0.25%	0.25%								0.25%				6.50%
Clearfield	06-008	06-000	4.75% *	1.00%	0.25%	0.25%								0.25%				6.50%

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Alton	13-001	13-000	4.75% *	1.00%						1.00%								6.75%
Glendale	13-002	13-000	4.75% *	1.00%						1.00%								6.75%
Kanab	13-004	13-004	4.75% *	1.00%						1.00%						1.00%		7.75%
Orderville	13-007	13-007	4.75% *	1.00%						1.00%						1.00%		7.75%
Big Water	13-010	13-000	4.75% *	1.00%						1.00%								6.75%
Millard County	14-000	14-000	4.75% *	1.00%														5.75%
Delta	14-010	14-000	4.75% *	1.00%														5.75%
Fillmore	14-014	14-000	4.75% *	1.00%														5.75%
Hinckley	14-023	14-000	4.75% *	1.00%														5.75%
Holden	14-024	14-000	4.75% *	1.00%														5.75%
Kanosh	14-026	14-000	4.75% *	1.00%														5.75%
Leamington	14-028	14-000	4.75% *	1.00%														5.75%
Lynndyl	14-030	14-000	4.75% *	1.00%														5.75%
Meadow	14-034	14-000	4.75% *	1.00%														5.75%
Oak City	14-037	14-000	4.75% *	1.00%														5.75%
Scipio	14-040	14-000	4.75% *	1.00%														5.75%
Morgan County	15-000	15-000	4.75% *	1.00%										0.25%				6.00%
Morgan City	15-007	15-000	4.75% *	1.00%										0.25%				6.00%
Piute County	16-000	16-000	4.75% *	1.00%										0.25%				6.00%
Circleville	16-003	16-000	4.75% *	1.00%										0.25%				6.00%
Junction	16-005	16-000	4.75% *	1.00%										0.25%				6.00%
Kingston	16-006	16-000	4.75% *	1.00%										0.25%				6.00%
Marysvale	16-007	16-000	4.75% *	1.00%										0.25%				6.00%
Rich County	17-000	17-000	4.75% *	1.00%										0.25%				6.00%
Garden City	17-001	17-001	4.75% *	1.00%										0.25%		1.00%		7.00%
Laketown	17-002	17-000	4.75% *	1.00%										0.25%				6.00%
Randolph	17-005	17-000	4.75% *	1.00%										0.25%				6.00%

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Woodruff	17-010	17-000	4.75% *	1.00%											0.25%				6.00%
Salt Lake County	18-000	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Alta	18-003	18-003	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%		1.00%	0.50%	8.35%
Bluffdale	18-019	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Cottonwood Heights	18-020	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Draper	18-039	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Herriman	18-060	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Holladay	18-065	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Midvale	18-093	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Murray	18-096	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Riverton	18-118	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Salt Lake City	18-122	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Sandy	18-131	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
South Jordan	18-138	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
South Salt Lake	18-139	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
Taylorsville	18-142	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
West Jordan	18-155	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
West Valley City	18-167	18-000	4.75% *	1.00%	0.25%	0.25%		0.25%			0.10%				0.25%				6.85%
San Juan County	19-000	19-000	4.75% *	1.00%											0.25%				6.00%
Blanding	19-002	19-000	4.75% *	1.00%											0.25%				6.00%
Monticello	19-009	19-009	4.75% *	1.00%											0.25%		0.50%		6.50%
Sanpete County	20-000	20-000	4.75% *	1.00%											0.25%				6.00%
Centerfield	20-004	20-000	4.75% *	1.00%											0.25%				6.00%
Ephraim	20-008	20-008	4.75% *	1.00%									0.25%	0.25%					6.25%
Fairview	20-009	20-000	4.75% *	1.00%											0.25%				6.00%
Fayette	20-010	20-000	4.75% *	1.00%											0.25%				6.00%
Fountain Green	20-011	20-000	4.75% *	1.00%											0.25%				6.00%

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Gunnison	20-014	20-014	4.75% *	1.00%										0.25%	0.25%					6.25%	
Manti	20-020	20-000	4.75% *	1.00%											0.25%						6.00%
Mayfield	20-021	20-000	4.75% *	1.00%											0.25%						6.00%
Moroni	20-023	20-000	4.75% *	1.00%											0.25%						6.00%
Mt. Pleasant	20-024	20-024	4.75% *	1.00%										0.25%	0.25%						6.25%
Spring City	20-031	20-000	4.75% *	1.00%											0.25%						6.00%
Sterling	20-032	20-000	4.75% *	1.00%											0.25%						6.00%
Wales	20-033	20-000	4.75% *	1.00%											0.25%						6.00%
Sevier County	21-000	21-000	4.75% *	1.00%											0.25%						6.00%
Annabella	21-001	21-000	4.75% *	1.00%											0.25%						6.00%
Aurora	21-002	21-002	4.75% *	1.00%								0.10%			0.25%						6.10%
Central Valley	21-007	21-000	4.75% *	1.00%											0.25%						6.00%
Elsinore	21-014	21-000	4.75% *	1.00%											0.25%						6.00%
Glenwood	21-018	21-000	4.75% *	1.00%											0.25%						6.00%
Joseph	21-025	21-000	4.75% *	1.00%											0.25%						6.00%
Koosharem	21-029	21-000	4.75% *	1.00%											0.25%						6.00%
Monroe	21-031	21-000	4.75% *	1.00%											0.25%						6.00%
Redmond	21-033	21-033	4.75% *	1.00%								0.10%			0.25%						6.10%
Richfield	21-034	21-034	4.75% *	1.00%										0.25%	0.25%						6.25%
Salina	21-035	21-035	4.75% *	1.00%								0.10%	0.25%	0.25%	0.25%						6.35%
Sigurd	21-038	21-000	4.75% *	1.00%											0.25%						6.00%
Summit County	22-000	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Coalville	22-006	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Francis	22-013	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Henefer	22-017	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Kamas	22-022	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Oakley	22-029	22-000	4.75% *	1.00%							0.10%				0.25%						6.10%
Park City	22-030	22-030	4.75% *	1.00%	0.25%						0.10%				0.25%			1.00%			7.35%

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Snyderville Basin Tr Dist	(b) 22-900	22-900	4.75% *	1.00%	0.25%						0.10%			0.25%					6.35%
Tooele County	23-000	23-000	4.75% *	1.00%										0.25%					6.00%
Erda	(b) 23-017	23-017	4.75% *	1.00%	0.25%									0.25%					6.25%
Grantsville	23-023	23-023	4.75% *	1.00%	0.25%									0.25%					6.25%
Lakepoint	(b) 23-030	23-030	4.75% *	1.00%	0.25%									0.25%					6.25%
Lincoln	(b) 23-065	23-065	4.75% *	1.00%	0.25%									0.25%					6.25%
Ophir	23-037	23-000	4.75% *	1.00%										0.25%					6.00%
Stockton	23-046	23-000	4.75% *	1.00%										0.25%					6.00%
Tooele City	23-048	23-048	4.75% *	1.00%	0.25%						0.10%			0.25%					6.35%
Vernon	23-050	23-000	4.75% *	1.00%										0.25%					6.00%
Wendover	23-052	23-000	4.75% *	1.00%										0.25%					6.00%
Rush Valley	23-056	23-000	4.75% *	1.00%										0.25%					6.00%
Stansbury Park	(b) 23-066	23-066	4.75% *	1.00%	0.25%									0.25%					6.25%
Jintah County	24-000	24-000	4.75% *	1.00%						0.40%	0.10%			0.25%					6.50%
Naples	24-014	24-000	4.75% *	1.00%						0.40%	0.10%			0.25%					6.50%
Vernal	24-024	24-024	4.75% *	1.00%						0.40%	0.10%		0.25%	0.25%					6.75%
Ballard	24-028	24-000	4.75% *	1.00%						0.40%	0.10%			0.25%					6.50%
Utah County	25-000	25-000	4.75% *	1.00%				0.25%						0.25%					6.25%
Alpine	25-001	25-001	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
American Fork	25-002	25-002	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Cedar Fort	25-019	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Draper City South	25-029	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Eagle Mountain	25-030	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Fairfield	25-035	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Genola	25-038	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Goshen	25-043	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Lehi	25-066	25-066	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%

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**UTAH CODE TITLE 59, CHAPTER 12
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COMBINED SALES AND USE TAX RATES
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Rates In effect as of October 1, 2007

Please see instructions below

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RA = Add'l Resort Comm. Tax
(b) Taxing entity is not an
incorporated city or town
P.S.D. = Point of Sale Detail
(see TC-61 instructions)
*See instructions below.

Location	Cnty/ City Code	Code for P.S.D.	Tax Return to be Filed:														Combined Sales Rate		
			Sales & Use Tax Return																
			ST*	LS	MT	MA	MF	CT	RH	CZ	MZ	HT	CO	TO	RR	RA			
Lindon	25-070	25-070	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Mapleton	25-073	25-073	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Orem	25-083	25-083	4.75% *	1.00%	0.25%		0.25%				0.10%			0.25%					6.60%
Payson	25-085	25-085	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Pleasant Grove	25-088	25-088	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Provo	25-090	25-090	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Provo Canyon	(b) 25-093	25-093	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Salem	25-096	25-096	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Santaquin	25-097	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Saratoga Springs	25-098	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Highland	25-099	25-099	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Spanish Fork	25-103	25-103	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Springville	25-106	25-106	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Vineyard	25-117	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Cedar Hills	25-123	25-123	4.75% *	1.00%	0.25%		0.25%							0.25%					6.50%
Elk Ridge	25-124	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Woodland Hills	25-125	25-000	4.75% *	1.00%			0.25%							0.25%					6.25%
Wasatch County	26-000	26-000	4.75% *	1.00%										0.25%					6.00%
Charleston	26-003	26-000	4.75% *	1.00%										0.25%					6.00%
Daniel	26-005	26-000	4.75% *	1.00%										0.25%					6.00%
Heber	26-008	26-008	4.75% *	1.00%									0.25%	0.25%					6.25%
Midway	26-011	26-011	4.75% *	1.00%									0.25%	0.25%		1.00%			7.25%
Park City East	26-013	26-013	4.75% *	1.00%	0.25%									0.25%		1.00%			7.25%
Wallsburg	26-014	26-000	4.75% *	1.00%										0.25%					6.00%
Washington County	27-000	27-000	4.75% *	1.00%										0.25%					6.00%
Apple Valley	27-002	27-000	4.75% *	1.00%										0.25%					6.00%
Enterprise	27-005	27-000	4.75% *	1.00%										0.25%					6.00%
Hurricane	27-008	27-008	4.75% *	1.00%									0.25%	0.25%					6.25%

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			Sales & Use Tax Return																
			ST*	LS	MT	MA	MF	CT	RH	CZ	MZ	HT	CO	TO	RR	RA			
Alvins	27-010	27-010	4.75% *	1.00%									0.25%	0.25%					6.25%
La Verkin	27-011	27-011	4.75% *	1.00%									0.25%	0.25%					6.25%
Leeds	27-012	27-000	4.75% *	1.00%										0.25%					6.00%
New Harmony	27-015	27-000	4.75% *	1.00%										0.25%					6.00%
Rockville	27-019	27-000	4.75% *	1.00%										0.25%					6.00%
St George	27-020	27-020	4.75% *	1.00%									0.25%	0.25%					6.25%
Santa Clara	27-021	27-021	4.75% *	1.00%									0.25%	0.25%					6.25%
Springdale	27-023	27-023	4.75% *	1.00%										0.25%		1.00%	0.50%		7.50%
Toquerville	27-024	27-000	4.75% *	1.00%										0.25%					6.00%
Virgin	27-026	27-000	4.75% *	1.00%										0.25%					6.00%
Washington City	27-027	27-027	4.75% *	1.00%									0.25%	0.25%					6.25%
Hildale	27-035	27-000	4.75% *	1.00%										0.25%					6.00%
Wayne County	28-000	28-000	4.75% *	1.00%										0.25%					6.00%
Bicknell	28-001	28-000	4.75% *	1.00%										0.25%					6.00%
Hanksville	28-005	28-000	4.75% *	1.00%										0.25%					6.00%
Loa	28-007	28-000	4.75% *	1.00%										0.25%					6.00%
Lyman	28-008	28-000	4.75% *	1.00%										0.25%					6.00%
Torrey	28-010	28-000	4.75% *	1.00%										0.25%					6.00%
Weber County	29-000	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Farr West	29-012	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Harrisville	29-016	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Hooper	29-018	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Huntsville	29-019	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Marriott-Slaterville	29-022	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
North Ogden	29-026	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Ogden	29-027	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Plain City	29-030	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%
Pleasant View	29-031	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%					6.60%

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Riverdale	29-036	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%
Roy	29-037	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%
South Ogden	29-040	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%
Jintah	29-043	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%
Washington Terrace	29-049	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%
West Haven	29-051	29-000	4.75% *	1.00%	0.25%	0.25%					0.10%			0.25%				6.60%

INSTRUCTIONS:

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

***The state portion of the combined sales and use tax rate is reduced for certain transactions.**

For sales of food and food ingredients, the combined rate is reduced by 2.00%.

For sales of residential energy, the combined rate is reduced by 2.75%.

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 10/01/2007:

None