



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

In addition to combined sales and use tax  
**Rates in effect as of April 1, 2014**  
Please see instructions below

TR = Transient Room Tax (TRT) county-wide  
TM = Municipal Transient Room Tax  
TA = Additional Municipal TRT  
TT = Tourism Transient Room Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
FP = Tourism ST Leasing Population  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Statewide Unified E911  
PC = Poison Control  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(a) Taxing entity is not an incorporated city or town  
\*Monthly charge per telephone line  
\*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:															
		Transient Room				Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications				Energy ET	
		TR	TM	TA	TT		MV	FF	FP			ES*	SE*	PC*	Tot ES*		TL**
Beaver County	01-000	4.25%				4.25%	2.50%			2.50%	1.00%	\$0.61	\$0.08	\$0.07	\$0.76		
Beaver City	01-002	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Milford	01-008	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Minersville	01-009	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Box Elder County	02-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Bear River	02-004	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Brigham	02-017	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.000%
Corinne	02-025	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		4.000%
Deweyville	02-032	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Elwood	02-035	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Fielding	02-041	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Garland	02-044	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.000%
Honeyville	02-054	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Howell	02-057	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Mantua	02-069	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Perry	02-086	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Plymouth	02-090	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Portage	02-092	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Snowville	02-100	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Tremonton	02-113	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Willard	02-120	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Cache County	03-000	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Amalga	03-001	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Clarkston	03-014	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Cornish	03-017	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Hyde Park	03-032	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Hyrum	03-033	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	0.90%	6.000%
Lewiston	03-036	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Logan	03-038	3.00%	1.00%			4.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Mendon	03-041	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Millville	03-044	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.00%	6.000%
Newton	03-047	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
North Logan	03-049	3.00%	1.00%			4.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		3.000%
Paradise	03-053	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Providence	03-056	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Richmond	03-059	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
River Heights	03-060	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Smithfield	03-062	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Wellsville	03-076	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%



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		Transient Room				Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications				Energy ET		
		TR	TM	TA	TT		MV	FF	FP			ES*	SE*	PC*	Tot ES*		TL**	
Trenton	03-081	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			3.000%
Nibley	03-098	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Cache Valley Transit	(a) 03-900	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Carbon County	04-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Helper	04-016	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Price	04-035	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Scotfield	04-040	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Sunnyside	04-046	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Wellington	04-053	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
East Carbon	04-058	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Daggett County	05-000	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Manila	05-006	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Davis County	06-000	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Bountiful	06-004	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Centerville	06-006	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Clearfield	06-008	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Fruit Heights	06-010	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Farmington	06-017	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Kaysville	06-026	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Layton	06-030	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
North Salt Lake	06-035	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
South Weber	06-045	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Sunset	06-048	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Syracuse	06-049	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
West Point	06-056	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Woods Cross	06-057	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	2.00%		6.000%
Clinton	06-059	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
West Bountiful	06-061	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Falcon Hill Davis	(a) 06-300	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Falcon Hill Clearfield	(a) 06-301	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Falcon Hill Sunset	(a) 06-302	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Duchesne County	07-000	3.00%				3.00%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76			
Altamont	07-001	3.00%				3.00%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76			
Duchesne City	07-008	3.00%				3.00%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Myton	07-017	3.00%				3.00%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		5.000%
Roosevelt	07-019	3.00%	1.00%	0.50%		4.50%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		6.000%
Tabiona	07-020	3.00%				3.00%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76			
Emery County	08-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			



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		TR	TM	TA	TT		MV	FF	FP			ES*	SE*	PC*	Tot ES*		TL**
Castle Dale	08-001	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	3.000%
Clawson	08-003	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Cleveland	08-004	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Elmo	08-007	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Emery City	08-008	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Ferron	08-009	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	3.000%
Green River	08-011	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Huntington	08-012	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Orangeville	08-016	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Garfield County	09-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Antimony	09-001	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Boulder	09-002	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Bryce Canyon	09-003	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Cannonville	09-004	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Escalante	09-005	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.000%
Hatch	09-006	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Henrieville	09-008	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Panguitch	09-011	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Tropic	09-015	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Grand County	10-000	4.25%				4.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76		
Castle Valley	10-005	4.25%				4.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76		
Moab	10-011	4.25%	1.00%	0.50%		5.75%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.00%	3.000%
Iron County	11-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Cedar City	11-003	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Enoch	11-005	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Kanarrville	11-012	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Paragonah	11-018	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Parowan	11-019	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Brian Head	11-028	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Juab County	12-000	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Eureka	12-009	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Levan	12-019	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Mona	12-024	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Nephi	12-026	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Rocky Ridge Town	12-030	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Santaquin South	12-050	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Kane County	13-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
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TL = Municipal Telecommunication License Tax (formerly TC)  
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\*Monthly charge per telephone line  
\*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:															
		TR	Transient Room			Combined Trans Rate	Tourism			Combined ST Lease	FG	ES*	Telecommunications			Energy ET	
			TM	TA	TT		MV	FF	FP			SE*	PC*	Tot ES*	TL**		
Glendale	13-002	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Kanab	13-004	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Orderville	13-007	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Big Water	13-010	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Millard County	14-000	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Delta	14-010	3.00%	1.00%			4.00%	2.50%			2.50%		0.61	0.08	0.07	0.76	3.50%	4.000%
Fillmore	14-014	3.00%	1.00%			4.00%	2.50%			2.50%		0.61	0.08	0.07	0.76	3.50%	6.000%
Hinckley	14-023	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76	3.50%	4.000%
Holden	14-024	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		3.000%
Kanosh	14-026	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Leamington	14-028	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Lynndyl	14-030	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Meadow	14-034	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Oak City	14-037	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Scipio	14-040	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76	3.50%	4.000%
Morgan County	15-000	3.00%				3.00%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Morgan City	15-007	3.00%				3.00%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Piute County	16-000	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Circleville	16-003	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Junction	16-005	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Kingston	16-006	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Marysvale	16-007	3.00%				3.00%	2.50%			2.50%		0.61	0.08	0.07	0.76		
Rich County	17-000	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Garden City	17-001	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Laketown	17-002	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Randolph	17-005	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Woodruff	17-010	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Salt Lake County	18-000	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Alta	18-003	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Bluffdale	18-019	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Cottonwood Heights	18-020	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Draper	18-039	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Herriman	18-060	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Holladay	18-065	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Midvale	18-093	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Murray	18-096	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Riverton	18-118	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Salt Lake City	18-122	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%



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OTHER SALES TAX RATES AND FEES**

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		TR	Transient Room			Combined Trans Rate	Tourism			Combined ST Lease	FG	ES*	Telecommunications			TL**	Energy ET	
			TM	TA	TT		MV	FF	FP				SE*	PC*	Tot ES*			
Sandy	18-131	4.25%	1.00%	0.50%	0.50%	6.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
South Jordan	18-138	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
South Salt Lake	18-139	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Taylorsville	18-142	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
West Jordan	18-155	4.25%	1.00%		0.50%	5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
West Valley City	18-167	4.25%	1.00%	0.50%	0.50%	6.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Utah Data Center SL Co (a)	18-300	4.25%			0.50%	4.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
San Juan County	19-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Blanding	19-002	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Monticello	19-009	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Sanpete County	20-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Centerfield	20-004	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Ephraim	20-008	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Fairview	20-009	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Fayette	20-010	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Fountain Green	20-011	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		5.000%	
Gunnison	20-014	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Manti	20-020	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Mayfield	20-021	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Moroni	20-023	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Mt. Pleasant	20-024	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Spring City	20-031	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Sterling	20-032	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Wales	20-033	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Sevier County	21-000	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Annabella	21-001	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Aurora	21-002	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Central Valley	21-007	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Elsinore	21-014	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	3.000%	
Glenwood	21-018	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Joseph	21-025	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Koosharem	21-029	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Monroe	21-031	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Redmond	21-033	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Richfield	21-034	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.00%	3.000%	
Salina	21-035	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Sigurd	21-038	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Summit County	22-000	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			



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In addition to combined sales and use tax

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		Transient Room				Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications				Energy ET	
		TR	TM	TA	TT		MV	FF	FP			ES*	SE*	PC*	Tot ES*		TL**
Coalville	22-006	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Francis	22-013	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Henefer	22-017	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Kamas	22-022	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.000%
Oakley	22-029	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Park City	22-030	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Snyderville Basin Tr Dist (a)	22-900	3.00%				3.00%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Tooele County	23-000	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Erda (a)	23-017	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Grantsville	23-023	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Lakepoint (a)	23-030	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Lincoln (a)	23-065	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Ophir	23-037	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Stockton	23-046	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Tooele City	23-048	3.50%	1.00%			4.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Vernon	23-050	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Wendover	23-052	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Rush Valley	23-056	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Stansbury Park (a)	23-066	3.50%				3.50%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Uintah County	24-000	4.25%				4.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76		
Naples	24-014	4.25%	1.00%			5.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Vernal	24-024	4.25%	1.00%			5.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Ballard	24-028	4.25%	1.00%			5.25%	2.50%	3.00%		5.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Utah County	25-000	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Alpine	25-001	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	2.10%	6.000%
American Fork	25-002	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Bluffdale South	25-010	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Cedar Fort	25-019	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Draper City South	25-029	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Eagle Mountain	25-030	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	3.000%
Fairfield	25-035	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Genola	25-038	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Goshen	25-043	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Lehi	25-066	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Lindon	25-070	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Mapleton	25-073	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Orem	25-083	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Payson	25-085	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Pleasant Grove	25-088	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%



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FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Statewide Unified E911  
PC = Poison Control  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(a) Taxing entity is not an incorporated city or town  
\*Monthly charge per telephone line  
\*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room				Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications				Energy ET		
		TR	TM	TA	TT		MV	FF	FP			ES*	SE*	PC*	Tot ES*		TL**	
Provo	25-090	4.25%	1.00%	0.50%		5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Salem	25-096	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Santaquin	25-097	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Saratoga Springs	25-098	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Highland	25-099	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Spanish Fork	25-103	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Springville	25-106	4.25%	1.00%	0.50%		5.75%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Vineyard	25-117	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Cedar Hills	25-123	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Elk Ridge	25-124	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Woodland Hills	25-125	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Utah Data Center Utah Co (a)	25-300	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Wasatch County	26-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Charleston	26-003	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%	
Daniel	26-005	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.000%	
Heber	26-008	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Independence	26-009	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Midway	26-011	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Park City East	26-013	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Wallsburg	26-014	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Hideout	26-020	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Washington County	27-000	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
Apple Valley	27-002	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	1.500%	
Enterprise	27-005	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Hurricane	27-008	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Ivins	27-010	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	4.500%	
La Verkin	27-011	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Leeds	27-012	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
New Harmony	27-015	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		6.000%	
Rockville	27-019	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76			
St George	27-020	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Santa Clara	27-021	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Springdale	27-023	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%		
Toquerville	27-024	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Virgin	27-026	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		5.000%	
Washington City	27-027	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	2.00%	6.000%	
Hildale	27-035	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%	
Wayne County	28-000	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			
Bicknell	28-001	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76			



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

In addition to combined sales and use tax  
**Rates in effect as of April 1, 2014**  
Please see instructions below

TR = Transient Room Tax (TRT) county-wide  
TM = Municipal Transient Room Tax  
TA = Additional Municipal TRT  
TT = Tourism Transient Room Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
FP = Tourism ST Leasing Population  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Statewide Unified E911  
PC = Poison Control  
TL = Municipal Telecommunication License Tax (formerly TC)  
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(a) Taxing entity is not an incorporated city or town  
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Location	Cnty/ City Code	Tax Return to be Filed:															
		TR	Transient Room			Combined Trans Rate	Tourism			Combined ST Lease	FG	ES*	Telecommunications			Energy ET	
			TM	TA	TT		MV	FF	FP				SE*	PC*	Tot ES*	TL**	
Hanksville	28-005	4.25%	1.00%			5.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Loa	28-007	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Lyman	28-008	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Torrey	28-010	4.25%				4.25%	2.50%			2.50%	1.00%	0.61	0.08	0.07	0.76		
Weber County	29-000	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Farr West	29-012	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Harrisville	29-016	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Hooper	29-018	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Huntsville	29-019	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	2.00%	
Marriott-Slaterville	29-022	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
North Ogden	29-026	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		6.000%
Ogden	29-027	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Plain City	29-030	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Pleasant View	29-031	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Riverdale	29-036	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76		
Roy	29-037	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
South Ogden	29-040	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Uintah	29-043	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	5.000%
Washington Terrace	29-049	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
West Haven	29-051	4.25%	1.00%			5.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	
Falcon Hill Riverdale	(a) 29-300	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%
Falcon Hill Roy	(a) 29-301	4.25%				4.25%	2.50%	3.00%	4.00%	9.50%	1.00%	0.61	0.08	0.07	0.76	3.50%	6.000%

**INSTRUCTIONS:**

The taxes and fees in this section are in addition to the combined sales and use tax in the previous section. Only one combined rate from this section will apply to a given transaction. Please refer to Publication 25 for more information on the taxability of certain transactions.

\*\*The municipal telecommunication license tax is a tax on the provider, not on the consumer. This rate should not be added to the combined sales and use tax rate from the previous section. If the tax is passed on to the consumer, the tax is included in the taxable base for combined sales tax purposes. See Utah Code 10-1-403 for more information.

**COMMENTS:**

**Changes to other tax rates with an effective date of 04/01/2014**

Location	County	City	Code	Rate	Tax Type
South Jordan City			18-138	1.00% †	Municipal Transient Room

† New tax