



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
RATES APPLIED TO CERTAIN TRANSACTIONS**

**Rates In effect as of July 1, 2015**

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town

Please see instructions below.

| Location             | Cnty/<br>City<br>Code | Combined<br>Sales and Use | Grocery<br>Food | Transient<br>Room | Prepared<br>Food<br>(Restaurant) | Short<br>Term<br>Leasing | Resort<br>Exempt* |
|----------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Beaver County        | 01-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Beaver City          | 01-002                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Milford              | 01-008                | 5.95%                     | 3.00%           | 11.20%            | 6.95%                            | 8.45%                    |                   |
| Minersville          | 01-009                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Box Elder County     | 02-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Bear River           | 02-004                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Brigham              | 02-017                | 6.50%                     | 3.00%           | 11.75%            | 7.50%                            | 9.00%                    |                   |
| Corinne              | 02-025                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Deweyville           | 02-032                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Elwood               | 02-035                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Fielding             | 02-041                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Garland              | 02-044                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Honeyville           | 02-054                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Howell               | 02-057                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Mantua               | 02-069                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Perry                | 02-086                | 6.50%                     | 3.00%           | 11.75%            | 7.50%                            | 9.00%                    |                   |
| Plymouth             | 02-090                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Portage              | 02-092                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Snowville            | 02-100                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Tremonton            | 02-113                | 5.95%                     | 3.00%           | 11.20%            | 6.95%                            | 8.45%                    |                   |
| Willard              | 02-120                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 9.00%                    |                   |
| Cache County         | 03-000                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Amalga               | 03-001                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Clarkston            | 03-014                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Cornish              | 03-017                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Hyde Park            | 03-032                | 6.55%                     | 3.00%           | 9.55%             | 7.55%                            | 9.05%                    |                   |
| Hyrum                | 03-033                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| Lewiston             | 03-036                | 6.55%                     | 3.00%           | 9.55%             | 7.55%                            | 9.05%                    |                   |
| Logan                | 03-038                | 6.60%                     | 3.00%           | 10.60%            | 7.60%                            | 9.10%                    |                   |
| Mendon               | 03-041                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Millville            | 03-044                | 6.55%                     | 3.00%           | 9.55%             | 7.55%                            | 9.05%                    |                   |
| Newton               | 03-047                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| North Logan          | 03-049                | 6.60%                     | 3.00%           | 10.60%            | 7.60%                            | 9.10%                    |                   |
| Paradise             | 03-053                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Providence           | 03-056                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| Richmond             | 03-059                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| River Heights        | 03-060                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| Smithfield           | 03-062                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| Wellsville           | 03-076                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Trenton              | 03-081                | 6.30%                     | 3.00%           | 9.30%             | 7.30%                            | 8.80%                    |                   |
| Nibley               | 03-098                | 6.60%                     | 3.00%           | 9.60%             | 7.60%                            | 9.10%                    |                   |
| Cache Valley Transit | (a) 03-900            | 6.55%                     | 3.00%           | 9.55%             | 7.55%                            | 9.05%                    |                   |
| Carbon County        | 04-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Helper               | 04-016                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 8.55%                    |                   |
| Price                | 04-035                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 8.85%                    |                   |



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| Location               | Cnty/<br>City<br>Code | Combined<br>Sales and Use | Grocery<br>Food | Transient<br>Room | Prepared<br>Food<br>(Restaurant) | Short<br>Term<br>Leasing | Resort<br>Exempt* |
|------------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Scofield               | 04-040                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Wellington             | 04-053                | 6.25%                     | 3.00%           | 10.50%            | 7.25%                            | 8.75%                    |                   |
| East Carbon            | 04-058                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Daggett County         | 05-000                | 6.95%                     | 3.00%           | 9.95%             | 7.95%                            | 9.45%                    |                   |
| Manila                 | 05-006                | 6.95%                     | 3.00%           | 9.95%             | 7.95%                            | 9.45%                    |                   |
| Davis County           | 06-000                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Bountiful              | 06-004                | 6.60%                     | 3.00%           | 10.85%            | 7.60%                            | 16.10%                   |                   |
| Centerville            | 06-006                | 6.60%                     | 3.00%           | 10.85%            | 7.60%                            | 16.10%                   |                   |
| Clearfield             | 06-008                | 6.60%                     | 3.00%           | 11.85%            | 7.60%                            | 16.10%                   |                   |
| Fruit Heights          | 06-010                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Farmington             | 06-017                | 6.60%                     | 3.00%           | 11.85%            | 7.60%                            | 16.10%                   |                   |
| Kaysville              | 06-026                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Layton                 | 06-030                | 6.50%                     | 3.00%           | 11.75%            | 7.50%                            | 16.00%                   |                   |
| North Salt Lake        | 06-035                | 6.60%                     | 3.00%           | 11.85%            | 7.60%                            | 16.10%                   |                   |
| South Weber            | 06-045                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Sunset                 | 06-048                | 6.50%                     | 3.00%           | 11.75%            | 7.50%                            | 16.00%                   |                   |
| Syracuse               | 06-049                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| West Point             | 06-056                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Woods Cross            | 06-057                | 6.60%                     | 3.00%           | 11.85%            | 7.60%                            | 16.10%                   |                   |
| Clinton                | 06-059                | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| West Bountiful         | 06-061                | 6.60%                     | 3.00%           | 11.85%            | 7.60%                            | 16.10%                   |                   |
| Falcon Hill Davis      | (a) 06-300            | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Falcon Hill Clearfield | (a) 06-301            | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Falcon Hill Sunset     | (a) 06-302            | 6.50%                     | 3.00%           | 10.75%            | 7.50%                            | 16.00%                   |                   |
| Duchesne County        | 07-000                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 11.45%                   |                   |
| Altamont               | 07-001                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 11.45%                   |                   |
| Duchesne City          | 07-008                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 11.55%                   |                   |
| Myton                  | 07-017                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 11.45%                   |                   |
| Roosevelt              | 07-019                | 6.35%                     | 3.00%           | 10.85%            | 7.35%                            | 11.85%                   |                   |
| Tabiona                | 07-020                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 11.45%                   |                   |
| Emery County           | 08-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Castle Dale            | 08-001                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Clawson                | 08-003                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Cleveland              | 08-004                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Elmo                   | 08-007                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Emery City             | 08-008                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Ferron                 | 08-009                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Green River            | 08-011                | 7.75%                     | 3.00%           | 13.00%            | 8.75%                            | 10.25%                   | 6.25%             |
| Huntington             | 08-012                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Orangeville            | 08-016                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Garfield County        | 09-000                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Antimony               | 09-001                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Boulder                | 09-002                | 7.95%                     | 3.00%           | 12.20%            | 8.95%                            | 10.45%                   | 6.95%             |
| Bryce Canyon           | 09-003                | 8.05%                     | 3.00%           | 12.30%            | 9.05%                            | 10.55%                   | 6.95%             |



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| Cannonville      | 09-004                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Escalante        | 09-005                | 8.05%                     | 3.00%           | 13.30%            | 9.05%                            | 10.55%                   | 6.95%             |
| Hatch            | 09-006                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Henrieville      | 09-008                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Panguitch        | 09-011                | 7.95%                     | 3.00%           | 12.20%            | 8.95%                            | 10.45%                   | 6.95%             |
| Tropic           | 09-015                | 7.95%                     | 3.00%           | 12.20%            | 8.95%                            | 10.45%                   | 6.95%             |
| Grand County     | 10-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 11.45%                   |                   |
| Castle Valley    | 10-005                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 11.45%                   |                   |
| Moab             | 10-011                | 7.85%                     | 3.00%           | 13.60%            | 8.85%                            | 13.35%                   | 6.25%             |
| Iron County      | 11-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Cedar City       | 11-003                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 8.55%                    |                   |
| Enoch            | 11-005                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Kanarrville      | 11-012                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Paragonah        | 11-018                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Parowan          | 11-019                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Brian Head       | 11-028                | 7.95%                     | 3.00%           | 13.20%            | 8.95%                            | 10.45%                   | 6.35%             |
| Juab County      | 12-000                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Eureka           | 12-009                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Levan            | 12-019                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Mona             | 12-024                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Nephi            | 12-026                | 6.25%                     | 3.00%           | 9.25%             | 7.25%                            | 8.75%                    |                   |
| Rocky Ridge Town | 12-030                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Santaquin South  | 12-050                | 6.20%                     | 3.00%           | 9.20%             | 7.20%                            | 8.70%                    |                   |
| Kane County      | 13-000                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Alton            | 13-001                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Glendale         | 13-002                | 6.95%                     | 3.00%           | 12.20%            | 7.95%                            | 9.45%                    |                   |
| Kanab            | 13-004                | 7.95%                     | 3.00%           | 13.20%            | 8.95%                            | 10.45%                   | 6.95%             |
| Orderville       | 13-007                | 7.95%                     | 3.00%           | 12.20%            | 8.95%                            | 10.45%                   | 6.95%             |
| Big Water        | 13-010                | 6.95%                     | 3.00%           | 11.20%            | 7.95%                            | 9.45%                    |                   |
| Millard County   | 14-000                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Delta            | 14-010                | 5.95%                     | 3.00%           | 9.95%             | 6.95%                            | 8.45%                    |                   |
| Fillmore         | 14-014                | 5.95%                     | 3.00%           | 9.95%             | 6.95%                            | 8.45%                    |                   |
| Hinckley         | 14-023                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Holden           | 14-024                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Kanosh           | 14-026                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Leamington       | 14-028                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Lynndyl          | 14-030                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Meadow           | 14-034                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Oak City         | 14-037                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Scipio           | 14-040                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Morgan County    | 15-000                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 15.45%                   |                   |
| Morgan City      | 15-007                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 15.45%                   |                   |
| Piute County     | 16-000                | 5.95%                     | 3.00%           | 8.95%             | 5.95%                            | 8.45%                    |                   |



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|----------------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Circleville                | 16-003                | 5.95%                     | 3.00%           | 8.95%             | 5.95%                            | 8.45%                    |                   |
| Junction                   | 16-005                | 5.95%                     | 3.00%           | 8.95%             | 5.95%                            | 8.45%                    |                   |
| Kingston                   | 16-006                | 5.95%                     | 3.00%           | 8.95%             | 5.95%                            | 8.45%                    |                   |
| Marysvale                  | 16-007                | 5.95%                     | 3.00%           | 8.95%             | 5.95%                            | 8.45%                    |                   |
| Rich County                | 17-000                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Garden City                | 17-001                | 7.55%                     | 3.00%           | 10.55%            | 8.55%                            | 10.05%                   | 5.95%             |
| Laketown                   | 17-002                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Randolph                   | 17-005                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Woodruff                   | 17-010                | 5.95%                     | 3.00%           | 8.95%             | 6.95%                            | 8.45%                    |                   |
| Salt Lake County           | 18-000                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| Alta                       | 18-003                | 8.35%                     | 3.00%           | 13.10%            | 9.35%                            | 17.85%                   | 6.85%             |
| Bluffdale                  | 18-019                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| Cottonwood Heights         | 18-020                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Draper                     | 18-039                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Herriman                   | 18-060                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| Holladay                   | 18-065                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Midvale                    | 18-093                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Murray                     | 18-096                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Riverton                   | 18-118                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| Salt Lake City             | 18-122                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| Sandy                      | 18-131                | 6.85%                     | 3.00%           | 13.10%            | 7.85%                            | 16.35%                   |                   |
| South Jordan               | 18-138                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| South Salt Lake            | 18-139                | 7.05%                     | 3.00%           | 12.80%            | 8.05%                            | 16.55%                   |                   |
| Taylorsville               | 18-142                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| West Jordan                | 18-155                | 6.85%                     | 3.00%           | 12.60%            | 7.85%                            | 16.35%                   |                   |
| West Valley City           | 18-167                | 6.85%                     | 3.00%           | 13.10%            | 7.85%                            | 16.35%                   |                   |
| Utah Data Center SL Co (a) | 18-300                | 6.85%                     | 3.00%           | 11.60%            | 7.85%                            | 16.35%                   |                   |
| San Juan County            | 19-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Blanding                   | 19-002                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 8.85%                    |                   |
| Monticello                 | 19-009                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 8.85%                    |                   |
| Sanpete County             | 20-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Centerfield                | 20-004                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 8.55%                    |                   |
| Ephraim                    | 20-008                | 6.25%                     | 3.00%           | 10.50%            | 7.25%                            | 8.75%                    |                   |
| Fairview                   | 20-009                | 6.25%                     | 3.00%           | 10.50%            | 7.25%                            | 8.75%                    |                   |
| Fayette                    | 20-010                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Fountain Green             | 20-011                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Gunnison                   | 20-014                | 6.35%                     | 3.00%           | 10.60%            | 7.35%                            | 8.85%                    |                   |
| Manti                      | 20-020                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Mayfield                   | 20-021                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 8.55%                    |                   |
| Moroni                     | 20-023                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Mt. Pleasant               | 20-024                | 6.25%                     | 3.00%           | 10.50%            | 7.25%                            | 8.75%                    |                   |
| Spring City                | 20-031                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Sterling                   | 20-032                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Wales                      | 20-033                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |



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|-------------------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Sevier County                 | 21-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Annabella                     | 21-001                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Aurora                        | 21-002                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Central Valley                | 21-007                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Elsinore                      | 21-014                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Glenwood                      | 21-018                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Joseph                        | 21-025                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Koosharem                     | 21-029                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Monroe                        | 21-031                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Redmond                       | 21-033                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Richfield                     | 21-034                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Salina                        | 21-035                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Sigurd                        | 21-038                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 15.45%                   |                   |
| Summit County                 | 22-000                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Coalville                     | 22-006                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Francis                       | 22-013                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Henefer                       | 22-017                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Kamas                         | 22-022                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Oakley                        | 22-029                | 6.05%                     | 3.00%           | 9.05%             | 7.05%                            | 8.55%                    |                   |
| Park City                     | 22-030                | 7.95%                     | 3.00%           | 10.95%            | 8.95%                            | 10.45%                   | 6.35%             |
| Snyderville Basin Tr Dist (a) | 22-900                | 6.35%                     | 3.00%           | 9.35%             | 7.35%                            | 8.85%                    |                   |
| Tooele County                 | 23-000                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Erda (a)                      | 23-017                | 6.25%                     | 3.00%           | 9.75%             | 7.25%                            | 8.75%                    |                   |
| Grantsville                   | 23-023                | 6.25%                     | 3.00%           | 9.75%             | 7.25%                            | 8.75%                    |                   |
| Lakepoint (a)                 | 23-030                | 6.25%                     | 3.00%           | 9.75%             | 7.25%                            | 8.75%                    |                   |
| Lincoln (a)                   | 23-065                | 6.25%                     | 3.00%           | 9.75%             | 7.25%                            | 8.75%                    |                   |
| Ophir                         | 23-037                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Stockton                      | 23-046                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Tooele City                   | 23-048                | 6.35%                     | 3.00%           | 10.85%            | 7.35%                            | 8.85%                    |                   |
| Vernon                        | 23-050                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Wendover                      | 23-052                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Rush Valley                   | 23-056                | 5.95%                     | 3.00%           | 9.45%             | 6.95%                            | 8.45%                    |                   |
| Stansbury Park (a)            | 23-066                | 6.25%                     | 3.00%           | 9.75%             | 7.25%                            | 8.75%                    |                   |
| Uintah County                 | 24-000                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 11.55%                   |                   |
| Naples                        | 24-014                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 11.85%                   |                   |
| Vernal                        | 24-024                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 11.85%                   |                   |
| Ballard                       | 24-028                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 11.55%                   |                   |
| Utah County                   | 25-000                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Alpine                        | 25-001                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| American Fork                 | 25-002                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Bluffdale South               | 25-010                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Cedar Fort                    | 25-019                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Draper City South             | 25-029                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Eagle Mountain                | 25-030                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |



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|------------------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Fairfield                    | 25-035                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Genola                       | 25-038                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Goshen                       | 25-043                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Lehi                         | 25-066                | 6.75%                     | 3.00%           | 12.00%            | 7.75%                            | 16.25%                   |                   |
| Lindon                       | 25-070                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Mapleton                     | 25-073                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Orem                         | 25-083                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Payson                       | 25-085                | 6.75%                     | 3.00%           | 12.00%            | 7.75%                            | 16.25%                   |                   |
| Pleasant Grove               | 25-088                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Provo                        | 25-090                | 6.75%                     | 3.00%           | 12.50%            | 7.75%                            | 16.25%                   |                   |
| Salem                        | 25-096                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Santaquin                    | 25-097                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Saratoga Springs             | 25-098                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Highland                     | 25-099                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Spanish Fork                 | 25-103                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Springville                  | 25-106                | 6.75%                     | 3.00%           | 12.50%            | 7.75%                            | 16.25%                   |                   |
| Vineyard                     | 25-117                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Cedar Hills                  | 25-123                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Elk Ridge                    | 25-124                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Woodland Hills               | 25-125                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Utah Data Center Utah Co (a) | 25-300                | 6.75%                     | 3.00%           | 11.00%            | 7.75%                            | 16.25%                   |                   |
| Wasatch County               | 26-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Charleston                   | 26-003                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Daniel                       | 26-005                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Heber                        | 26-008                | 6.25%                     | 3.00%           | 11.50%            | 7.25%                            | 8.75%                    |                   |
| Independence                 | 26-009                | 7.05%                     | 3.00%           | 11.30%            | 8.05%                            | 9.55%                    | 5.95%             |
| Midway                       | 26-011                | 7.35%                     | 3.00%           | 12.60%            | 8.35%                            | 9.85%                    | 6.25%             |
| Park City East               | 26-013                | 7.85%                     | 3.00%           | 12.10%            | 8.85%                            | 10.35%                   | 6.25%             |
| Wallsburg                    | 26-014                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Hideout                      | 26-020                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Washington County            | 27-000                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Apple Valley                 | 27-002                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Enterprise                   | 27-005                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Hurricane                    | 27-008                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Ivins                        | 27-010                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| La Verkin                    | 27-011                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Leeds                        | 27-012                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| New Harmony                  | 27-015                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Rockville                    | 27-019                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 15.55%                   |                   |
| St George                    | 27-020                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Santa Clara                  | 27-021                | 6.35%                     | 3.00%           | 11.60%            | 7.35%                            | 15.85%                   |                   |
| Springdale                   | 27-023                | 7.65%                     | 3.00%           | 12.90%            | 8.65%                            | 17.15%                   | 6.05%             |
| Toquerville                  | 27-024                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 15.55%                   |                   |
| Virgin                       | 27-026                | 6.05%                     | 3.00%           | 11.30%            | 7.05%                            | 15.55%                   |                   |
| Washington City              | 27-027                | 6.35%                     | 3.00%           | 10.60%            | 7.35%                            | 15.85%                   |                   |



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|-----------------------|-----------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Hildale               | 27-035                | 6.05%                     | 3.00%           | 10.30%            | 7.05%                            | 15.55%                   |                   |
| Wayne County          | 28-000                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Bicknell              | 28-001                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Hanksville            | 28-005                | 5.95%                     | 3.00%           | 11.20%            | 6.95%                            | 8.45%                    |                   |
| Loa                   | 28-007                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Lyman                 | 28-008                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Torrey                | 28-010                | 5.95%                     | 3.00%           | 10.20%            | 6.95%                            | 8.45%                    |                   |
| Weber County          | 29-000                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Farr West             | 29-012                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Harrisville           | 29-016                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Hooper                | 29-018                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Huntsville            | 29-019                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Marriott-Slaterville  | 29-022                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| North Ogden           | 29-026                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Ogden                 | 29-027                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Plain City            | 29-030                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Pleasant View         | 29-031                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Riverdale             | 29-036                | 7.05%                     | 3.00%           | 12.30%            | 8.05%                            | 16.55%                   |                   |
| Roy                   | 29-037                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| South Ogden           | 29-040                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| Uintah                | 29-043                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Washington Terrace    | 29-049                | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |
| West Haven            | 29-051                | 6.85%                     | 3.00%           | 12.10%            | 7.85%                            | 16.35%                   |                   |
| Falcon Hill Riverdale | (a) 29-300            | 7.05%                     | 3.00%           | 11.30%            | 8.05%                            | 16.55%                   |                   |
| Falcon Hill Roy       | (a) 29-301            | 6.85%                     | 3.00%           | 11.10%            | 7.85%                            | 16.35%                   |                   |

\*Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are exempt from the resort communities tax. These are in addition to transactions exempted from sales and use tax under the combined rate and the grocery food rate.

**Instructions**

Either the *Combined Sales and Use* tax rate **or** the *Grocery Food* tax rate will apply to all taxable transactions. The rates under *Transient Room*, *Prepared Food* and *Short Term Leasing* include the applicable *Combined Sales and Use* tax rate.

Only one rate will apply to a single transaction. For example, the rate of 12.10% applies to the total taxable transient room charges in West Haven City.

In resort communities, the *Resort Exempt* rate is the Combined Sales and Use tax rate minus the resort community tax.