

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 April 1, 2017

Please see instructions below

ST = State Sales & Use Tax
 LS = Local Sales & Use Tax
 CO = County Option Sales Tax
 MT = Mass Transit Tax
 MA = Add'l Mass Transit Tax
 MF = Mass tran Fixed Guideway
 CT = County Option Transportation
 HT = Highways Tax
 HH = County Airport, Highway, Public Transit
 AT = Transportation Infrastructure
 SM = Supplemental State Sales & Use

RH = Rural Hospital Tax
 CZ = Botanical, Cultural, Zoo Tax (County)
 MZ = Botanical, Cultural, Zoo Tax (Municipality)
 TO = Town Option Tax
 TN = City or Town Option Tax
 RR = Resort Community Tax
 RA = Add'l Resort Comm. Tax
 (a) Taxing entity is not an incorporated city or town
 *See instructions below.

| Location | Cnty/ City Code | Common Rates | | | Transit and Highways | | | | | | | | Hosp | Arts & Zoo | | City/Town Opt. | | Impacted Comm. | | Combined Sales Rate |
|------------------|-----------------------|--------------|-------|-------|----------------------|-------|----|-------|----|----|----|----|-------|------------|-------|----------------|----|----------------|----|------------------------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | RH | CZ | MZ | TO | TN | RR | RA | |
| | | | | | | | | | | | | | | | | | | | | |
| Beaver County | 01-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Beaver City | 01-002 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Milford | 01-008 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Minersville | 01-009 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Box Elder County | 02-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Bear River | 02-004 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Brigham | 02-017 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | | | | | | | | | | | | | 6.50% |
| Corinne | 02-025 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Deweyville | 02-032 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Elwood | 02-035 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Fielding | 02-041 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Garland | 02-044 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Honeyville | 02-054 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Howell | 02-057 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Mantua | 02-069 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Perry | 02-086 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | | | | | | | | | | | | | 6.50% |
| Plymouth | 02-090 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Portage | 02-092 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Snowville | 02-100 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | 1.00% | | | | 6.95% |
| Tremonton | 02-113 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Willard | 02-120 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | | | | | | | | | | | | | 6.50% |
| Cache County | 03-000 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Amalga | 03-001 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Clarkston | 03-014 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Cornish | 03-017 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Hyde Park | 03-032 | 4.70% * | 1.00% | 0.25% | 0.25% | | | 0.25% | | | | | | | 0.10% | | | | | 6.55% |
| Hyrum | 03-033 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Lewiston | 03-036 | 4.70% * | 1.00% | 0.25% | 0.25% | | | 0.25% | | | | | | | 0.10% | | | | | 6.55% |
| Logan | 03-038 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Mendon | 03-041 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Millville | 03-044 | 4.70% * | 1.00% | 0.25% | 0.25% | | | 0.25% | | | | | | | 0.10% | | | | | 6.55% |
| Newton | 03-047 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| North Logan | 03-049 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Paradise | 03-053 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Providence | 03-056 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Richmond | 03-059 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| River Heights | 03-060 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Smithfield | 03-062 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | | 0.10% | | | | | 6.60% |
| Wellsville | 03-076 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |
| Trenton | 03-081 | 4.70% * | 1.00% | 0.25% | | | | 0.25% | | | | | | | 0.10% | | | | | 6.30% |

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| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | | CZ | MZ | TO | TN | RR | RA | |
| Nibley | 03-098 | 4.70% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | | | | 0.10% | | | | | 6.60% | |
| Cache Valley Transit | (a) 03-900 | 4.70% * | 1.00% | 0.25% | 0.25% | | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Carbon County | 04-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Helper | 04-016 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | 0.10% | | | | 6.30% | |
| Price | 04-035 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | 6.60% | |
| Scotfield | 04-040 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Wellington | 04-053 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | | | | | 6.50% | |
| East Carbon | 04-058 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Daggett County | 05-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | 6.95% | |
| Dutch John | 05-002 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.10% | | 8.05% | |
| Manila | 05-006 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | 6.95% | |
| Davis County | 06-000 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Bountiful | 06-004 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Centerville | 06-006 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Clearfield | 06-008 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Fruit Heights | 06-010 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Farmington | 06-017 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Kaysville | 06-026 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Layton | 06-030 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| North Salt Lake | 06-035 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| South Weber | 06-045 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Sunset | 06-048 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Syracuse | 06-049 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| West Point | 06-056 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Woods Cross | 06-057 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Clinton | 06-059 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| West Bountiful | 06-061 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | 0.10% | | | | 6.85% | |
| Falcon Hill Davis | (a) 06-300 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Falcon Hill Clearfield | (a) 06-301 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Falcon Hill Sunset | (a) 06-302 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | | | | 0.25% | 0.05% | | | | | | | 6.75% | |
| Duchesne County | 07-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Altamont | 07-001 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Duchesne City | 07-008 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | 0.10% | | | | 6.30% | |
| Myton | 07-017 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Roosevelt | 07-019 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | 6.60% | |
| Tabiona | 07-020 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Emery County | 08-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% | |
| Castle Dale | 08-001 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% | |
| Clawson | 08-003 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% | |

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|------------------|-----------------------|--------------|-------|-------|----------------------|----|----|----|-------|----|-------|------------|------------|----|----------------|----|----------------|-------|------------------------|-------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | | SM | CZ | MZ | TO | TN | RR | | RA |
| Cleveland | 08-004 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Elmo | 08-007 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Emery City | 08-008 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Ferron | 08-009 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Green River | 08-011 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | | | | | 0.10% | | | 1.00% | 0.50% | 7.85% |
| Huntington | 08-012 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Orangeville | 08-016 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Garfield County | 09-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Antimony | 09-001 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Boulder | 09-002 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.00% | | | 7.95% |
| Bryce Canyon | 09-003 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.10% | | | 8.05% |
| Cannonville | 09-004 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Escalante | 09-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.10% | | | 8.05% |
| Hatch | 09-006 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Henrieville | 09-008 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Panguitch | 09-011 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.00% | | | 7.95% |
| Tropic | 09-015 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.00% | | | 7.95% |
| Grand County | 10-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | 0.50% | | | | | | | 6.70% |
| Castle Valley | 10-005 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | 0.50% | | | | | | | 6.70% |
| Moab | 10-011 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | 0.50% | | | | 1.10% | 0.50% | | 8.60% |
| Iron County | 11-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Cedar City | 11-003 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | 0.10% | | | | | 6.05% |
| Enoch | 11-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Kanarrville | 11-012 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Paragonah | 11-018 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Parowan | 11-019 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Brian Head | 11-028 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | | | | | 0.10% | | 1.10% | 0.50% | | 7.95% |
| Juab County | 12-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Eureka | 12-009 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Levan | 12-019 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Mona | 12-024 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Nephi | 12-026 | 4.70% * | 1.00% | 0.25% | | | | | 0.30% | | | | | | | | | | | 6.25% |
| Rocky Ridge Town | 12-030 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Santaquin South | 12-050 | 4.70% * | 1.00% | 0.25% | 0.25% | | | | | | | | | | | | | | | 6.20% |
| Kane County | 13-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Alton | 13-001 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Glendale | 13-002 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Kanab | 13-004 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.00% | | | 7.95% |
| Orderville | 13-007 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | 1.00% | | | 7.95% |

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| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | | CZ | MZ | TO | TN | RR | RA | |
| Big Water | 13-010 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 1.00% | | | | | | | 6.95% |
| Millard County | 14-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Delta | 14-010 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Fillmore | 14-014 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Hinckley | 14-023 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Holden | 14-024 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Kanosh | 14-026 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Leamington | 14-028 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Lynndyl | 14-030 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Meadow | 14-034 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Oak City | 14-037 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Scipio | 14-040 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Morgan County | 15-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Morgan City | 15-007 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Piute County | 16-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Circleville | 16-003 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Junction | 16-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Kingston | 16-006 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Marysvale | 16-007 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | | 5.95% |
| Rich County | 17-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Garden City | 17-001 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | 1.10% | 0.50% | | 7.80% |
| Laketown | 17-002 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Randolph | 17-005 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Woodruff | 17-010 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | 6.20% |
| Salt Lake County | 18-000 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Alta | 18-003 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | 1.00% | 0.50% | | 8.35% |
| Bluffdale | 18-019 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Cottonwood Heights | 18-020 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Draper | 18-039 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Herriman | 18-060 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Holladay | 18-065 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Midvale | 18-093 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Millcreek | 18-094 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Murray | 18-096 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 7.05% |
| Riverton | 18-118 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Salt Lake City | 18-122 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| Sandy | 18-131 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| South Jordan | 18-138 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | | 6.85% |
| South Salt Lake | 18-139 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | 0.20% | | | 7.05% |

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 April 1, 2017

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| Location | Cnty/ City Code | Common Rates | | | Transit and Highways | | | | | | | | Hosp RH | Arts & Zoo | | City/Town Opt. | | Impacted Comm. | | Combined Sales Rate |
|------------------------|-----------------------|--------------|-------|-------|----------------------|-------|----|-------|----|----|-------|----|------------|------------|----|----------------|----|----------------|-------|------------------------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | | CZ | MZ | TO | TN | RR | RA | |
| Taylorsville | 18-142 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.85% | |
| West Jordan | 18-155 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.85% | |
| West Valley City | 18-167 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.85% | |
| Utah Data Center SL Co | 18-300 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.85% | |
| San Juan County | 19-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Blanding | 19-002 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | 0.10% | | | | | 6.60% | |
| Monticello | 19-009 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | 0.10% | | | | | 6.60% | |
| Sanpete County | 20-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Centerfield | 20-004 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | 0.10% | | | | | 6.30% | |
| Ephraim | 20-008 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | | | | | | 6.50% | |
| Fairview | 20-009 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | | | | | | 6.50% | |
| Fayette | 20-010 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Fountain Green | 20-011 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Gunnison | 20-014 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | 0.10% | | | | | 6.60% | |
| Manti | 20-020 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Mayfield | 20-021 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | 0.10% | | | | | 6.30% | |
| Moroni | 20-023 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Mt. Pleasant | 20-024 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | | | | | | 6.50% | |
| Spring City | 20-031 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Sterling | 20-032 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Wales | 20-033 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Sevier County | 21-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Annabella | 21-001 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Aurora | 21-002 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | 0.10% | | | | | 6.30% | |
| Central Valley | 21-007 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Elsinore | 21-014 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Glenwood | 21-018 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Joseph | 21-025 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Koosharem | 21-029 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Monroe | 21-031 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Redmond | 21-033 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | 0.10% | | | | | 6.30% | |
| Richfield | 21-034 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | 0.10% | | | | | 6.60% | |
| Salina | 21-035 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | 0.25% | | | 0.10% | | | | | 6.60% | |
| Sigurd | 21-038 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | 6.20% | |
| Summit County | 22-000 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Coalville | 22-006 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Francis | 22-013 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Henefer | 22-017 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Kamas | 22-022 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |
| Oakley | 22-029 | 4.70% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | | | | 0.10% | | | | | 6.55% | |

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
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| Location | Cnty/ City Code | Common Rates | | | Transit and Highways | | | | | | | | Hosp RH | Arts & Zoo | | City/Town Opt. | | Impacted Comm. | | Combined Sales Rate | |
|---------------------------|-----------------------|--------------|-------|-------|----------------------|-------|-------|-------|----|-------|-------|----|------------|------------|-------|----------------|----|----------------|-------|------------------------|-------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | | CZ | MZ | TO | TN | RR | RA | | |
| Park City | 22-030 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | | 0.10% | | | | 1.10% | 0.50% | 8.45% |
| Snyderville Basin Tr Dist | (a) 22-900 | 4.70% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | | | | | 0.10% | | | | | | 6.85% |
| Tooele County | 23-000 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.20% |
| Erda | (a) 23-017 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | | | | | | | 6.50% |
| Grantsville | 23-023 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | | | | | | | 6.50% |
| Lakepoint | (a) 23-030 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | | | | | | | 6.50% |
| Lincoln | (a) 23-065 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | | | | | | | 6.50% |
| Stockton | 23-046 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.20% |
| Tooele City | 23-048 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | 0.10% | | | | | | 6.60% |
| Vernon | 23-050 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.20% |
| Wendover | 23-052 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.20% |
| Rush Valley | 23-056 | 4.70% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.20% |
| Stansbury Park | (a) 23-066 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | 0.25% | | | | | | | | | | 6.50% |
| Uintah County | 24-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | 0.10% | | | | | | 6.05% |
| Naples | 24-014 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | | | 0.10% | | | 0.20% | | | 6.55% |
| Vernal | 24-024 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | | | 0.10% | | | 0.20% | | | 6.55% |
| Ballard | 24-028 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | 0.10% | | | | | | 6.05% |
| Utah County | 25-000 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Alpine | 25-001 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| American Fork | 25-002 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | 0.10% | | | | | | 6.85% |
| Bluffdale South | 25-010 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Cedar Fort | 25-019 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Draper City South | 25-029 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Eagle Mountain | 25-030 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Fairfield | 25-035 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Genola | 25-038 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Goshen | 25-043 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Lehi | 25-066 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Lindon | 25-070 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | 0.10% | | | | | | 6.85% |
| Mapleton | 25-073 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Orem | 25-083 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | 0.10% | | | | | | 6.85% |
| Payson | 25-085 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | 0.10% | | | | | | 6.85% |
| Pleasant Grove | 25-088 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Provo | 25-090 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | 0.10% | | | | | | 6.85% |
| Salem | 25-096 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Santaquin | 25-097 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Saratoga Springs | 25-098 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Highland | 25-099 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Spanish Fork | 25-103 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |
| Springville | 25-106 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | | | 6.75% |

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|------------------------------|-----------------------|--------------|-------|-------|----------------------|-------|-------|-------|----|-------|-------|------------|------------|-------|----------------|-------|----------------|-------|------------------------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | | SM | CZ | MZ | TO | TN | RR | |
| Vineyard | 25-117 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | 6.75% |
| Cedar Hills | 25-123 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | 6.75% |
| Elk Ridge | 25-124 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | 6.75% |
| Woodland Hills | 25-125 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | 6.75% |
| Utah Data Center Utah Co (a) | 25-300 | 4.70% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | | | | | | | | | 6.75% |
| Wasatch County | 26-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Charleston | 26-003 | 4.70% * | 1.00% | 0.25% | | | | | | 0.25% | | | | | | | | | 5.95% |
| Daniel | 26-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Heber | 26-008 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | | | | | | | 6.25% |
| Independence | 26-009 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | 1.10% | | 7.05% |
| Interlaken | 26-010 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Midway | 26-011 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | | | | | 1.10% | | 7.35% |
| Park City East | 26-013 | 4.70% * | 1.00% | 0.25% | 0.30% | | | | | | | | | | | | 1.10% | 0.50% | 7.85% |
| Wallsburg | 26-014 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Hideout | 26-020 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Washington County | 27-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Apple Valley | 27-002 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Enterprise | 27-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Hurricane | 27-008 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| Ivins | 27-010 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| La Verkin | 27-011 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| Leeds | 27-012 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| New Harmony | 27-015 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Rockville | 27-019 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| St George | 27-020 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| Santa Clara | 27-021 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| Springdale | 27-023 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | 1.10% | 0.50% | | 7.65% |
| Toquerville | 27-024 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Virgin | 27-026 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Washington City | 27-027 | 4.70% * | 1.00% | 0.25% | | | | 0.30% | | | | | 0.10% | | | | | | 6.35% |
| Hildale | 27-035 | 4.70% * | 1.00% | 0.25% | | | | | | | | | 0.10% | | | | | | 6.05% |
| Wayne County | 28-000 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Bicknell | 28-001 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Hanksville | 28-005 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Loa | 28-007 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Lyman | 28-008 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Torrey | 28-010 | 4.70% * | 1.00% | 0.25% | | | | | | | | | | | | | | | 5.95% |
| Weber County | 29-000 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | 0.25% | 0.05% | | 0.10% | | | | | 7.10% |
| Farr West | 29-012 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | 0.25% | 0.05% | | 0.10% | | | | | 7.10% |
| Harrisville | 29-016 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | 0.25% | 0.05% | | 0.10% | | | | | 7.10% |

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 April 1, 2017

Please see instructions below

ST = State Sales & Use Tax
 LS = Local Sales & Use Tax
 CO = County Option Sales Tax
 MT = Mass Transit Tax
 MA = Add'l Mass Transit Tax
 MF = Mass tran Fixed Guideway
 CT = County Option Transportation
 HT = Highways Tax
 HH = County Airport, Highway, Public Transit
 AT = Transportation Infrastructure
 SM = Supplemental State Sales & Use

RH = Rural Hospital Tax
 CZ = Botanical, Cultural, Zoo Tax (County)
 MZ = Botanical, Cultural, Zoo Tax (Municipality)
 TO = Town Option Tax
 TN = City or Town Option Tax
 RR = Resort Community Tax
 RA = Add'l Resort Comm. Tax
 (a) Taxing entity is not an incorporated city or town
 *See instructions below.

| Location | Cnty/ City Code | Common Rates | | | Transit and Highways | | | | | | | | Hosp | Arts & Zoo | | City/Town Opt. | | Impacted Comm. | | Combined Sales Rate | | |
|-----------------------|-----------------------|--------------|-------|-------|----------------------|-------|----|-------|----|----|----|-------|-------|------------|-------|----------------|-------|----------------|----|------------------------|--|-------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | RH | CZ | MZ | TO | TN | RR | RA | | | |
| Hooper | 29-018 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Huntsville | 29-019 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Marriott-Slaterville | 29-022 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| North Ogden | 29-026 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Ogden | 29-027 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Plain City | 29-030 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Pleasant View | 29-031 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Riverdale | 29-036 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | 0.20% | | | | | 7.30% |
| Roy | 29-037 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| South Ogden | 29-040 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | 0.25% | | | | | 7.10% |
| Uintah | 29-043 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Washington Terrace | 29-049 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| West Haven | 29-051 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |
| Falcon Hill Riverdale | (a) 29-300 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | 0.20% | | | | | 7.30% |
| Falcon Hill Roy | (a) 29-301 | 4.70% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | | 0.25% | 0.05% | | 0.10% | | | | | | | 7.10% |

PART 1 OF 2



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COMBINED SALES AND USE TAX RATES
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|----------|-----------------------|--------------|----|----|----------------------|----|----|----|----|----|----|------|------------|----|----------------|----|----------------|----|------------------------|
| | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | SM | RH | CZ | MZ | TO | TN | RR | |

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 tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.

For sales of residential energy, the combined rate is reduced by 2.70%.

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 04/01/2017:

| Location | County | | Tax Type |
|----------------|--------------|--|--|
| | City Code | Rate | |
| Millcreek | 18-094 | 1.00% † | Local Option |
| Summit County | 22-ALL | 0.25% † | Additional Mass Transit |
| Summit County | 22-ALL | 0.25% † | County Option Transportation |
| Payson | 25-085 | 0.10% † | Municipal Arts & Zoo |
| Millard County | 14-ALL | 0.25% † | County Option Highway and Public Transit |
| Grand County | 10-ALL | 0.50% † | Rural Hospital |
| Cedar Hills | 25-123 | 0.00% | Municipal Arts & Zoo (Rescinded) |
| Ophir | 23-037 | The town of Ophir was disincorporated and merged into Tooele County. | |

New Entity

| | | |
|-----------|--------|---|
| Millcreek | 18-094 | Newly incorporated city in Salt Lake County |
|-----------|--------|---|

† New tax