



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

Rates In effect as of January 1, 2019

Please see instructions below

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 | htty Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|----------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Beaver County | 01-000 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Beaver City | 01-002 | 7.20% | 3.00% | 11.77% | 8.20% | 9.70% | |
| Milford | 01-008 | 6.20% | 3.00% | 11.77% | 7.20% | 8.70% | |
| Minersville | 01-009 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Box Elder County | 02-000 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Bear River | 02-004 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Brigham | 02-017 | 6.50% | 3.00% | 12.07% | 7.50% | 9.00% | |
| Corinne | 02-025 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Deweyville | 02-032 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Elwood | 02-035 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Fielding | 02-041 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Garland | 02-044 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Honeyville | 02-054 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Howell | 02-057 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Mantua | 02-069 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Perry | 02-086 | 6.50% | 3.00% | 12.07% | 7.50% | 9.00% | |
| Plymouth | 02-090 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Portage | 02-092 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Snowville | 02-100 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Tremonton | 02-113 | 5.95% | 3.00% | 11.52% | 6.95% | 8.45% | |
| Willard | 02-120 | 6.50% | 3.00% | 11.07% | 7.50% | 9.00% | |
| Cache County | 03-000 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Amalga | 03-001 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Clarkston | 03-014 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Cornish | 03-017 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Hyde Park | 03-032 | 6.80% | 3.00% | 11.37% | 7.80% | 9.30% | |
| Hyrum | 03-033 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| Lewiston | 03-036 | 6.80% | 3.00% | 11.37% | 7.80% | 9.30% | |
| Logan | 03-038 | 6.85% | 3.00% | 12.42% | 7.85% | 9.35% | |
| Mendon | 03-041 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Millville | 03-044 | 6.80% | 3.00% | 11.37% | 7.80% | 9.30% | |
| Newton | 03-047 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| North Logan | 03-049 | 6.85% | 3.00% | 12.42% | 7.85% | 9.35% | |
| Paradise | 03-053 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Providence | 03-056 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| Richmond | 03-059 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| River Heights | 03-060 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| Smithfield | 03-062 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| Wellsville | 03-076 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Trenton | 03-081 | 6.55% | 3.00% | 11.12% | 7.55% | 9.05% | |
| Nibley | 03-098 | 6.85% | 3.00% | 11.42% | 7.85% | 9.35% | |
| Cache Valley Transit | (a) 03-900 | 6.80% | 3.00% | 11.37% | 7.80% | 9.30% | |
| Carbon County | 04-000 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Helper | 04-016 | 6.30% | 3.00% | 11.87% | 7.30% | 8.80% | |
| Price | 04-035 | 6.60% | 3.00% | 12.17% | 7.60% | 9.10% | |
| Scofield | 04-040 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |



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|------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Wellington | 04-053 | 6.50% | 3.00% | 11.07% | 7.50% | 9.00% | |
| East Carbon | 04-058 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Daggett County | 05-000 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Dutch John | 05-002 | 8.05% | 3.00% | 12.62% | 9.05% | 10.55% | 6.95% |
| Manila | 05-006 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Davis County | 06-000 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Bountiful | 06-004 | 6.85% | 3.00% | 11.42% | 7.85% | 16.35% | |
| Centerville | 06-006 | 6.85% | 3.00% | 11.42% | 7.85% | 16.35% | |
| Clearfield | 06-008 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Fruit Heights | 06-010 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Farmington | 06-017 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Kaysville | 06-026 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Layton | 06-030 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| North Salt Lake | 06-035 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| South Weber | 06-045 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Sunset | 06-048 | 6.75% | 3.00% | 12.32% | 7.75% | 16.25% | |
| Syracuse | 06-049 | 6.85% | 3.00% | 11.42% | 7.85% | 16.35% | |
| West Point | 06-056 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Woods Cross | 06-057 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Clinton | 06-059 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| West Bountiful | 06-061 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Falcon Hill Davis | (a) 06-300 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Falcon Hill Clearfield | (a) 06-301 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Falcon Hill Sunset | (a) 06-302 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Duchesne County | 07-000 | 6.20% | 3.00% | 9.52% | 7.20% | 11.70% | |
| Altamont | 07-001 | 6.20% | 3.00% | 9.52% | 7.20% | 11.70% | |
| Duchesne City | 07-008 | 6.30% | 3.00% | 9.62% | 7.30% | 11.80% | |
| Myton | 07-017 | 6.20% | 3.00% | 9.52% | 7.20% | 11.70% | |
| Roosevelt | 07-019 | 6.60% | 3.00% | 11.42% | 7.60% | 12.10% | |
| Tabiona | 07-020 | 6.20% | 3.00% | 9.52% | 7.20% | 11.70% | |
| Emery County | 08-000 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Castle Dale | 08-001 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Clawson | 08-003 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Cleveland | 08-004 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Elmo | 08-007 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Emery City | 08-008 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Ferron | 08-009 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Green River | 08-011 | 8.10% | 3.00% | 13.67% | 9.10% | 10.60% | 6.60% |
| Huntington | 08-012 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Orangeville | 08-016 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Garfield County | 09-000 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Antimony | 09-001 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Boulder | 09-002 | 7.95% | 3.00% | 12.52% | 8.95% | 10.45% | 6.95% |
| Bryce Canyon | 09-003 | 8.05% | 3.00% | 12.62% | 9.05% | 10.55% | 6.95% |
| Cannonville | 09-004 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |



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|------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Escalante | 09-005 | 8.05% | 3.00% | 13.62% | 9.05% | 10.55% | 6.95% |
| Hatch | 09-006 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Henrieville | 09-008 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Panguitch | 09-011 | 7.95% | 3.00% | 12.52% | 8.95% | 10.45% | 6.95% |
| Tropic | 09-015 | 7.95% | 3.00% | 13.52% | 8.95% | 10.45% | 6.95% |
| Grand County | 10-000 | 6.70% | 3.00% | 11.27% | 7.70% | 16.20% | |
| Castle Valley | 10-005 | 6.70% | 3.00% | 11.27% | 7.70% | 16.20% | |
| Moab | 10-011 | 8.60% | 3.00% | 14.67% | 9.60% | 18.10% | 7.00% |
| Iron County | 11-000 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Cedar City | 11-003 | 6.05% | 3.00% | 11.62% | 7.05% | 8.55% | |
| Enoch | 11-005 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Kanarraville | 11-012 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Paragonah | 11-018 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Parowan | 11-019 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Brian Head | 11-028 | 7.95% | 3.00% | 13.52% | 8.95% | 10.45% | 6.35% |
| Cedar Highlands | 11-030 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Juab County | 12-000 | 5.95% | 3.00% | 9.27% | 6.95% | 8.45% | |
| Eureka | 12-009 | 5.95% | 3.00% | 9.27% | 6.95% | 8.45% | |
| Levan | 12-019 | 5.95% | 3.00% | 9.27% | 6.95% | 8.45% | |
| Mona | 12-024 | 5.95% | 3.00% | 9.27% | 6.95% | 8.45% | |
| Nephi | 12-026 | 6.25% | 3.00% | 10.57% | 7.25% | 8.75% | |
| Rocky Ridge Town | 12-030 | 5.95% | 3.00% | 9.27% | 6.95% | 8.45% | |
| Santaquin South | 12-050 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Kane County | 13-000 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Alton | 13-001 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Glendale | 13-002 | 6.95% | 3.00% | 12.52% | 7.95% | 9.45% | |
| Kanab | 13-004 | 7.95% | 3.00% | 13.52% | 8.95% | 10.45% | 6.95% |
| Orderville | 13-007 | 7.95% | 3.00% | 12.52% | 8.95% | 10.45% | 6.95% |
| Big Water | 13-010 | 6.95% | 3.00% | 11.52% | 7.95% | 9.45% | |
| Millard County | 14-000 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Delta | 14-010 | 6.20% | 3.00% | 10.52% | 7.20% | 8.70% | |
| Fillmore | 14-014 | 6.20% | 3.00% | 10.52% | 7.20% | 8.70% | |
| Hinckley | 14-023 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Holden | 14-024 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Kanosh | 14-026 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Leamington | 14-028 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Lynndyl | 14-030 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Meadow | 14-034 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Oak City | 14-037 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Scipio | 14-040 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Morgan County | 15-000 | 5.95% | 3.00% | 10.52% | 6.95% | 15.45% | |
| Morgan City | 15-007 | 5.95% | 3.00% | 11.52% | 6.95% | 15.45% | |
| Piute County | 16-000 | 5.95% | 3.00% | 10.52% | 5.95% | 8.45% | |
| Circleville | 16-003 | 5.95% | 3.00% | 10.52% | 5.95% | 8.45% | |



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|----------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Junction | 16-005 | 5.95% | 3.00% | 10.52% | 5.95% | 8.45% | |
| Kingston | 16-006 | 5.95% | 3.00% | 10.52% | 5.95% | 8.45% | |
| Marysvale | 16-007 | 5.95% | 3.00% | 10.52% | 5.95% | 8.45% | |
| Rich County | 17-000 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Garden City | 17-001 | 7.80% | 3.00% | 11.12% | 8.80% | 10.30% | 6.20% |
| Laketown | 17-002 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Randolph | 17-005 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Woodruff | 17-010 | 6.20% | 3.00% | 9.52% | 7.20% | 8.70% | |
| Salt Lake County | 18-000 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Alta | 18-003 | 8.60% | 3.00% | 13.67% | 9.60% | 18.10% | 7.10% |
| Bluffdale | 18-019 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Cottonwood Heights | 18-020 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Draper | 18-039 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Herriman | 18-060 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Holladay | 18-065 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Midvale | 18-093 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Millcreek | 18-094 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| Murray | 18-096 | 7.30% | 3.00% | 13.37% | 8.30% | 16.80% | |
| Riverton | 18-118 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Salt Lake City | 18-122 | 7.60% | 3.00% | 13.67% | 8.60% | 17.10% | 7.10% |
| Sandy | 18-131 | 7.10% | 3.00% | 13.67% | 8.10% | 16.60% | |
| South Jordan | 18-138 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| South Salt Lake | 18-139 | 7.30% | 3.00% | 13.37% | 8.30% | 16.80% | |
| Taylorsville | 18-142 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| West Jordan | 18-155 | 7.10% | 3.00% | 13.17% | 8.10% | 16.60% | |
| West Valley City | 18-167 | 7.10% | 3.00% | 13.67% | 8.10% | 16.60% | |
| Utah Data Center SL Co (a) | 18-300 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Copperton Township | 18-401 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Emigration Canyon Township | 18-402 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Kearns Township | 18-403 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| Magna Township | 18-404 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| White City Township | 18-405 | 7.10% | 3.00% | 12.17% | 8.10% | 16.60% | |
| San Juan County | 19-000 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Blanding | 19-002 | 6.60% | 3.00% | 12.17% | 7.60% | 9.10% | |
| Monticello | 19-009 | 6.60% | 3.00% | 12.17% | 7.60% | 9.10% | |
| Sanpete County | 20-000 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Centerfield | 20-004 | 6.30% | 3.00% | 10.87% | 7.30% | 8.80% | |
| Ephraim | 20-008 | 6.50% | 3.00% | 11.07% | 7.50% | 9.00% | |
| Fairview | 20-009 | 6.60% | 3.00% | 11.17% | 7.60% | 9.10% | |
| Fayette | 20-010 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Fountain Green | 20-011 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Gunnison | 20-014 | 6.60% | 3.00% | 11.17% | 7.60% | 9.10% | |
| Manti | 20-020 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Mayfield | 20-021 | 6.30% | 3.00% | 10.87% | 7.30% | 8.80% | |
| Moroni | 20-023 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |



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|---------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Mt. Pleasant | 20-024 | 6.50% | 3.00% | 11.07% | 7.50% | 9.00% | |
| Spring City | 20-031 | 6.20% | 3.00% | 11.77% | 7.20% | 8.70% | |
| Sterling | 20-032 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Wales | 20-033 | 6.20% | 3.00% | 10.77% | 7.20% | 8.70% | |
| Sevier County | 21-000 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Annabella | 21-001 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Aurora | 21-002 | 6.30% | 3.00% | 10.87% | 7.30% | 15.80% | |
| Central Valley | 21-007 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Elsinore | 21-014 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Glenwood | 21-018 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Joseph | 21-025 | 6.20% | 3.00% | 11.77% | 7.20% | 15.70% | |
| Koosharem | 21-029 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Monroe | 21-031 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Redmond | 21-033 | 6.30% | 3.00% | 10.87% | 7.30% | 15.80% | |
| Richfield | 21-034 | 6.60% | 3.00% | 12.17% | 7.60% | 16.10% | |
| Salina | 21-035 | 6.60% | 3.00% | 12.17% | 7.60% | 16.10% | |
| Sigurd | 21-038 | 6.20% | 3.00% | 10.77% | 7.20% | 15.70% | |
| Summit County | 22-000 | 6.80% | 3.00% | 10.12% | 7.80% | 9.30% | |
| Coalville | 22-006 | 6.80% | 3.00% | 11.12% | 7.80% | 9.30% | |
| Francis | 22-013 | 6.80% | 3.00% | 10.12% | 7.80% | 9.30% | |
| Henefer | 22-017 | 6.80% | 3.00% | 11.12% | 7.80% | 9.30% | |
| Kamas | 22-022 | 6.80% | 3.00% | 10.12% | 7.80% | 9.30% | |
| Oakley | 22-029 | 6.80% | 3.00% | 10.12% | 7.80% | 9.30% | |
| Park City | 22-030 | 8.70% | 3.00% | 13.02% | 9.70% | 11.20% | 7.10% |
| Snyderville Basin Tr Dist | (a) 22-900 | 7.10% | 3.00% | 10.42% | 8.10% | 9.60% | |
| Tooele County | 23-000 | 6.45% | 3.00% | 10.27% | 7.45% | 8.95% | |
| Erda | (a) 23-017 | 6.75% | 3.00% | 10.57% | 7.75% | 9.25% | |
| Grantsville | 23-023 | 6.75% | 3.00% | 10.57% | 7.75% | 9.25% | |
| Lakepoint | (a) 23-030 | 6.75% | 3.00% | 10.57% | 7.75% | 9.25% | |
| Lincoln | (a) 23-065 | 6.75% | 3.00% | 10.57% | 7.75% | 9.25% | |
| Stockton | 23-046 | 6.45% | 3.00% | 10.27% | 7.45% | 8.95% | |
| Tooele City | 23-048 | 6.85% | 3.00% | 11.67% | 7.85% | 9.35% | |
| Vernon | 23-050 | 6.45% | 3.00% | 10.27% | 7.45% | 8.95% | |
| Wendover | 23-052 | 6.45% | 3.00% | 10.27% | 7.45% | 8.95% | |
| Rush Valley | 23-056 | 6.45% | 3.00% | 10.27% | 7.45% | 8.95% | |
| Stansbury Park | (a) 23-066 | 6.75% | 3.00% | 10.57% | 7.75% | 9.25% | |
| Uintah County | 24-000 | 6.05% | 3.00% | 10.62% | 7.05% | 11.55% | |
| Naples | 24-014 | 6.55% | 3.00% | 12.12% | 7.55% | 12.05% | |
| Vernal | 24-024 | 6.55% | 3.00% | 12.12% | 7.55% | 12.05% | |
| Ballard | 24-028 | 6.05% | 3.00% | 11.62% | 7.05% | 11.55% | |
| Utah County | 25-000 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Alpine | 25-001 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| American Fork | 25-002 | 6.85% | 3.00% | 11.42% | 7.85% | 16.35% | |
| Bluffdale South | 25-010 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Cedar Fort | 25-019 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |



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

Rates In effect as of January 1, 2019

Please see instructions below

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 | htty Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|--------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Draper City South | 25-029 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Eagle Mountain | 25-030 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Fairfield | 25-035 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Genola | 25-038 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Goshen | 25-043 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Lehi | 25-066 | 6.75% | 3.00% | 12.32% | 7.75% | 16.25% | |
| Lindon | 25-070 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Mapleton | 25-073 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Orem | 25-083 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Payson | 25-085 | 6.85% | 3.00% | 12.42% | 7.85% | 16.35% | |
| Pleasant Grove | 25-088 | 6.75% | 3.00% | 12.32% | 7.75% | 16.25% | |
| Provo | 25-090 | 6.85% | 3.00% | 12.92% | 7.85% | 16.35% | |
| Salem | 25-096 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Santaquin | 25-097 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Saratoga Springs | 25-098 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Highland | 25-099 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Spanish Fork | 25-103 | 6.75% | 3.00% | 12.32% | 7.75% | 16.25% | |
| Springville | 25-106 | 6.75% | 3.00% | 12.82% | 7.75% | 16.25% | |
| Vineyard | 25-117 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Cedar Hills | 25-123 | 6.85% | 3.00% | 11.42% | 7.85% | 16.35% | |
| Elk Ridge | 25-124 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Woodland Hills | 25-125 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Utah Data Center Utah Co | (a) 25-300 | 6.75% | 3.00% | 11.32% | 7.75% | 16.25% | |
| Wasatch County | 26-000 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Charleston | 26-003 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Daniel | 26-005 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Heber | 26-008 | 6.25% | 3.00% | 11.82% | 7.25% | 8.75% | |
| Independence | 26-009 | 7.05% | 3.00% | 11.62% | 8.05% | 9.55% | 5.95% |
| Interlaken | 26-010 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Midway | 26-011 | 7.35% | 3.00% | 12.92% | 8.35% | 9.85% | 6.25% |
| Park City East | 26-013 | 7.85% | 3.00% | 13.42% | 8.85% | 10.35% | 6.25% |
| Wallsburg | 26-014 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Hideout | 26-020 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Washington County | 27-000 | 6.05% | 3.00% | 10.62% | 7.05% | 15.55% | |
| Apple Valley | 27-002 | 6.05% | 3.00% | 11.62% | 7.05% | 15.55% | |
| Enterprise | 27-005 | 6.05% | 3.00% | 10.62% | 7.05% | 15.55% | |
| Hurricane | 27-008 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| Ivins | 27-010 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| La Verkin | 27-011 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| Leeds | 27-012 | 6.05% | 3.00% | 10.62% | 7.05% | 15.55% | |
| New Harmony | 27-015 | 6.05% | 3.00% | 10.62% | 7.05% | 15.55% | |
| Rockville | 27-019 | 6.05% | 3.00% | 11.62% | 7.05% | 15.55% | |
| St George | 27-020 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| Santa Clara | 27-021 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| Springdale | 27-023 | 7.65% | 3.00% | 13.22% | 8.65% | 17.15% | 6.05% |
| Toquerville | 27-024 | 6.05% | 3.00% | 11.62% | 7.05% | 15.55% | |



**UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
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Please see instructions below

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

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Please see instructions below.

| Location | htty Cnty/ City Code | Combined Sales and Use | Grocery Food | Transient Room | Prepared Food (Restaurant) | Short Term Leasing | Resort Exempt* |
|-----------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Virgin | 27-026 | 6.05% | 3.00% | 11.62% | 7.05% | 15.55% | |
| Washington City | 27-027 | 6.35% | 3.00% | 11.92% | 7.35% | 15.85% | |
| Hildale | 27-035 | 6.05% | 3.00% | 11.62% | 7.05% | 15.55% | |
| Wayne County | 28-000 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Bicknell | 28-001 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Hanksville | 28-005 | 5.95% | 3.00% | 11.52% | 6.95% | 8.45% | |
| Loa | 28-007 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Lyman | 28-008 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Torrey | 28-010 | 5.95% | 3.00% | 10.52% | 6.95% | 8.45% | |
| Weber County | 29-000 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Farr West | 29-012 | 7.10% | 3.00% | 12.67% | 8.10% | 16.60% | |
| Harrisville | 29-016 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Hooper | 29-018 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Huntsville | 29-019 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Marriott-Slaterville | 29-022 | 7.10% | 3.00% | 12.67% | 8.10% | 16.60% | |
| North Ogden | 29-026 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Ogden | 29-027 | 7.10% | 3.00% | 12.67% | 8.10% | 16.60% | |
| Plain City | 29-030 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Pleasant View | 29-031 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Riverdale | 29-036 | 7.30% | 3.00% | 12.87% | 8.30% | 16.80% | |
| Roy | 29-037 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| South Ogden | 29-040 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| Uintah | 29-043 | 7.10% | 3.00% | 12.67% | 8.10% | 16.60% | |
| Washington Terrace | 29-049 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |
| West Haven | 29-051 | 7.10% | 3.00% | 12.67% | 8.10% | 16.60% | |
| Falcon Hill Riverdale | (a) 29-300 | 7.30% | 3.00% | 11.87% | 8.30% | 16.80% | |
| Falcon Hill Roy | (a) 29-301 | 7.10% | 3.00% | 11.67% | 8.10% | 16.60% | |

*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 12.35% applies to the total taxable transient room charges in West Haven City.

These rate charts should not be used for sourcing sales from out-of-state sellers to locations in Utah. Out-of-state sellers should source their sales based on the ZIP +4 of the customer's address. For more information, see <https://tax.utah.gov/sales/non-nexus>

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