

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2019

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
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 RR = Resort Community Tax (Includes Add'l Resort)
 CF = Correctional Facility
 (a) Taxing entity is not an incorporated city or town
 (b) Snyderville Basin Transit District is located in unincorporated Summit County, uses Park City as the mailing city and is generally ZIP Code 84098.

*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	CP	SM	RH	CZ	TO	TN	RR		CF	
Beaver County	01-000	4.85% *	1.00%	0.25%								0.25%									6.35%
Beaver City	01-002	4.85% *	1.00%	0.25%								0.25%		1.00%							7.35%
Milford	01-008	4.85% *	1.00%	0.25%								0.25%									6.35%
Minersville	01-009	4.85% *	1.00%	0.25%								0.25%									6.35%
Box Elder County	02-000	4.85% *	1.00%	0.25%																	6.10%
Bear River	02-004	4.85% *	1.00%	0.25%																	6.10%
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%															6.65%
Corinne	02-025	4.85% *	1.00%	0.25%																	6.10%
Deweyville	02-032	4.85% *	1.00%	0.25%																	6.10%
Elwood	02-035	4.85% *	1.00%	0.25%																	6.10%
Fielding	02-041	4.85% *	1.00%	0.25%																	6.10%
Garland	02-044	4.85% *	1.00%	0.25%																	6.10%
Honeyville	02-054	4.85% *	1.00%	0.25%																	6.10%
Howell	02-057	4.85% *	1.00%	0.25%																	6.10%
Mantua	02-069	4.85% *	1.00%	0.25%																	6.10%
Perry	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%															6.65%
Plymouth	02-090	4.85% *	1.00%	0.25%																	6.10%
Portage	02-092	4.85% *	1.00%	0.25%																	6.10%
Snowville	02-100	4.85% *	1.00%	0.25%													1.00%				7.10%
Tremonton	02-113	4.85% *	1.00%	0.25%																	6.10%
Willard	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%															6.65%
Cache County	03-000	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Amalga	03-001	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Clarkston	03-014	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Cornish	03-017	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Hyde Park	03-032	4.85% *	1.00%	0.25%	0.25%			0.25%				0.25%				0.10%					6.95%
Hyrum	03-033	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Lewiston	03-036	4.85% *	1.00%	0.25%	0.25%			0.25%				0.25%				0.10%					6.95%
Logan	03-038	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Mendon	03-041	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Millville	03-044	4.85% *	1.00%	0.25%	0.25%			0.25%				0.25%				0.10%					6.95%
Newton	03-047	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
North Logan	03-049	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Paradise	03-053	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Providence	03-056	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Richmond	03-059	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
River Heights	03-060	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Smithfield	03-062	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%
Wellsville	03-076	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Trenton	03-081	4.85% *	1.00%	0.25%				0.25%				0.25%				0.10%					6.70%
Nibley	03-098	4.85% *	1.00%	0.25%	0.30%			0.25%				0.25%				0.10%					7.00%

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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	CP	SM	RH	CZ	TO	TN	RR	CF		
Emery City	08-008	4.85% *	1.00%	0.25%							0.25%										6.35%
Ferron	08-009	4.85% *	1.00%	0.25%							0.25%										6.35%
Green River	08-011	4.85% *	1.00%	0.25%					0.30%		0.25%					0.10%		1.50%			8.25%
Huntington	08-012	4.85% *	1.00%	0.25%							0.25%										6.35%
Orangeville	08-016	4.85% *	1.00%	0.25%							0.25%										6.35%
Garfield County	09-000	4.85% *	1.00%	0.25%										1.00%							7.10%
Antimony	09-001	4.85% *	1.00%	0.25%										1.00%							7.10%
Boulder	09-002	4.85% *	1.00%	0.25%										1.00%			1.00%				8.10%
Bryce Canyon	09-003	4.85% *	1.00%	0.25%										1.00%			1.10%				8.20%
Cannonville	09-004	4.85% *	1.00%	0.25%										1.00%							7.10%
Escalante	09-005	4.85% *	1.00%	0.25%										1.00%			1.10%				8.20%
Hatch	09-006	4.85% *	1.00%	0.25%										1.00%							7.10%
Henrieville	09-008	4.85% *	1.00%	0.25%										1.00%							7.10%
Panguitch	09-011	4.85% *	1.00%	0.25%										1.00%			1.00%				8.10%
Tropic	09-015	4.85% *	1.00%	0.25%										1.00%			1.00%				8.10%
Grand County	10-000	4.85% *	1.00%	0.25%							0.25%			0.50%							6.85%
Castle Valley	10-005	4.85% *	1.00%	0.25%							0.25%			0.50%							6.85%
Moab	10-011	4.85% *	1.00%	0.25%					0.30%		0.25%			0.50%			1.60%				8.75%
Iron County	11-000	4.85% *	1.00%	0.25%																	6.10%
Cedar City	11-003	4.85% *	1.00%	0.25%											0.10%						6.20%
Enoch	11-005	4.85% *	1.00%	0.25%																	6.10%
Kanarrville	11-012	4.85% *	1.00%	0.25%																	6.10%
Paragonah	11-018	4.85% *	1.00%	0.25%																	6.10%
Parowan	11-019	4.85% *	1.00%	0.25%																	6.10%
Brian Head	11-028	4.85% *	1.00%	0.25%					0.30%						0.10%		1.60%				8.10%
Cedar Highlands	11-030	4.85% *	1.00%	0.25%																	6.10%
Juab County	12-000	4.85% *	1.00%	0.25%																	6.10%
Eureka	12-009	4.85% *	1.00%	0.25%																	6.10%
Levan	12-019	4.85% *	1.00%	0.25%																	6.10%
Mona	12-024	4.85% *	1.00%	0.25%																	6.10%
Nephi	12-026	4.85% *	1.00%	0.25%					0.30%						0.10%						6.50%
Rocky Ridge Town	12-030	4.85% *	1.00%	0.25%																	6.10%
Santaquin South	12-050	4.85% *	1.00%	0.25%	0.25%																6.35%
Kane County	13-000	4.85% *	1.00%	0.25%										1.00%							7.10%
Alton	13-001	4.85% *	1.00%	0.25%										1.00%							7.10%
Glendale	13-002	4.85% *	1.00%	0.25%										1.00%							7.10%
Kanab	13-004	4.85% *	1.00%	0.25%										1.00%			1.00%				8.10%
Orderville	13-007	4.85% *	1.00%	0.25%										1.00%			1.00%				8.10%
Big Water	13-010	4.85% *	1.00%	0.25%										1.00%							7.10%
Millard County	14-000	4.85% *	1.00%	0.25%							0.25%										6.35%

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Delta	14-010	4.85% *	1.00%	0.25%							0.25%										6.35%
Fillmore	14-014	4.85% *	1.00%	0.25%							0.25%										6.35%
Hinckley	14-023	4.85% *	1.00%	0.25%							0.25%										6.35%
Holden	14-024	4.85% *	1.00%	0.25%							0.25%										6.35%
Kanosh	14-026	4.85% *	1.00%	0.25%							0.25%										6.35%
Leamington	14-028	4.85% *	1.00%	0.25%							0.25%										6.35%
Lynndyl	14-030	4.85% *	1.00%	0.25%							0.25%										6.35%
Meadow	14-034	4.85% *	1.00%	0.25%							0.25%										6.35%
Oak City	14-037	4.85% *	1.00%	0.25%							0.25%										6.35%
Scipio	14-040	4.85% *	1.00%	0.25%							0.25%										6.35%
Morgan County	15-000	4.85% *	1.00%	0.25%												0.10%					6.20%
Morgan City	15-007	4.85% *	1.00%	0.25%												0.10%					6.20%
Piute County	16-000	4.85% *	1.00%	0.25%																	6.10%
Circleville	16-003	4.85% *	1.00%	0.25%																	6.10%
Junction	16-005	4.85% *	1.00%	0.25%																	6.10%
Kingston	16-006	4.85% *	1.00%	0.25%																	6.10%
Marysvale	16-007	4.85% *	1.00%	0.25%																	6.10%
Rich County	17-000	4.85% *	1.00%	0.25%							0.25%										6.35%
Garden City	17-001	4.85% *	1.00%	0.25%							0.25%							1.60%			7.95%
Laketown	17-002	4.85% *	1.00%	0.25%							0.25%										6.35%
Randolph	17-005	4.85% *	1.00%	0.25%							0.25%										6.35%
Woodruff	17-010	4.85% *	1.00%	0.25%							0.25%										6.35%
Salt Lake County	18-000	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Alta	18-003	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%			1.50%		8.75%
Bluffdale	18-019	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Cottonwood Heights	18-020	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Draper	18-039	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Herriman	18-060	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Holladay	18-065	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Midvale	18-093	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Millcreek	18-094	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Murray	18-096	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%		0.20%			7.45%
Riverton	18-118	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
Salt Lake City	18-122	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%			0.50%		7.75%
Sandy	18-131	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
South Jordan	18-138	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
South Salt Lake	18-139	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%		0.20%			7.45%
Taylorsville	18-142	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
West Jordan	18-155	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%
West Valley City	18-167	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%					0.10%					7.25%

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Henefer	22-017	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					7.15%
Kamas	22-022	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					7.15%
Oakley	22-029	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					7.15%
Park City	(b) 22-030	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			1.60%		9.05%
Snyderville Basin Tr Dist	(b) 22-900	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%					7.45%
Tooele County	23-000	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Erda	(a) 23-017	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Grantsville	23-023	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Lakepoint	(a) 23-030	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Lincoln	(a) 23-065	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Stockton	23-046	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Tooele City	23-048	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%			0.10%						7.00%
Vernon	23-050	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Wendover	23-052	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Rush Valley	23-056	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Stansbury Park	(a) 23-066	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Uintah County	24-000	4.85% *	1.00%	0.25%											0.10%					6.20%
Naples	24-014	4.85% *	1.00%	0.25%					0.30%						0.10%		0.20%			6.70%
Vernal	24-024	4.85% *	1.00%	0.25%					0.30%						0.10%		0.20%			6.70%
Ballard	24-028	4.85% *	1.00%	0.25%											0.10%					6.20%
Utah County	25-000	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Alpine	25-001	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
American Fork	25-002	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Bluffdale South	25-010	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Cedar Fort	25-019	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Draper City South	25-029	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Eagle Mountain	25-030	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Fairfield	25-035	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Genola	25-038	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Goshen	25-043	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Lehi	25-066	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Lindon	25-070	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Mapleton	25-073	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Orem	25-083	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Payson	25-085	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Pleasant Grove	25-088	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Provo	25-090	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Salem	25-096	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Santaquin	25-097	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Saratoga Springs	25-098	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Highland	25-099	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2019

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 (Includes Add'l Resort)
 CF = Correctional Facility
 (a) Taxing entity is not an incorporated city or town
 (b) Snyderville Basin Transit District is located in unincorporated Summit County, uses Park City as the mailing city and is generally ZIP Code 84098.

*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	CP	SM	RH	CZ	TO	TN	RR		CF
Spanish Fork	25-103	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Springville	25-106	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Vineyard	25-117	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Cedar Hills	25-123	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%			0.10%						7.25%
Elk Ridge	25-124	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Woodland Hills	25-125	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Utah Data Center Utah Co	(a) 25-300	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Wasatch County	26-000	4.85% *	1.00%	0.25%																6.10%
Charleston	26-003	4.85% *	1.00%	0.25%																6.10%
Daniel	26-005	4.85% *	1.00%	0.25%																6.10%
Heber	26-008	4.85% *	1.00%	0.25%				0.30%												6.40%
Independence	26-009	4.85% *	1.00%	0.25%													1.10%			7.20%
Interlaken	26-010	4.85% *	1.00%	0.25%																6.10%
Midway	26-011	4.85% *	1.00%	0.25%				0.30%									1.10%			7.50%
Park City East	26-013	4.85% *	1.00%	0.25%	0.30%													1.60%		8.00%
Wallsburg	26-014	4.85% *	1.00%	0.25%																6.10%
Hideout	26-020	4.85% *	1.00%	0.25%																6.10%
Washington County	27-000	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Apple Valley	27-002	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Enterprise	27-005	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Hurricane	27-008	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
Ivins	27-010	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
La Verkin	27-011	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
Leeds	27-012	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
New Harmony	27-015	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Rockville	27-019	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
St George	27-020	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
Santa Clara	27-021	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
Springdale	27-023	4.85% *	1.00%	0.25%						0.25%					0.10%		1.60%			8.05%
Toquerville	27-024	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Virgin	27-026	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Washington City	27-027	4.85% *	1.00%	0.25%				0.30%		0.25%					0.10%					6.75%
Hildale	27-035	4.85% *	1.00%	0.25%						0.25%					0.10%					6.45%
Wayne County	28-000	4.85% *	1.00%	0.25%																6.10%
Bicknell	28-001	4.85% *	1.00%	0.25%																6.10%
Hanksville	28-005	4.85% *	1.00%	0.25%																6.10%
Loa	28-007	4.85% *	1.00%	0.25%																6.10%
Lyman	28-008	4.85% *	1.00%	0.25%																6.10%
Torrey	28-010	4.85% *	1.00%	0.25%																6.10%
Weber County	29-000	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Farr West	29-012	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	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.

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>

* 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 2.85%.

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 10/01/2019:

Location	County		Tax Type
	City Code	Rate	
Washington County	27-ALL	0.25% †	Transportation Infrastructure

† New tax