



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

Rates In effect as of October 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/<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                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Beaver City          | 01-002                     | 7.35%                     | 3.00%           | 12.92%            | 8.35%                            | 9.85%                    |                   |
| Milford              | 01-008                     | 6.35%                     | 3.00%           | 11.92%            | 7.35%                            | 8.85%                    |                   |
| Minersville          | 01-009                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Box Elder County     | 02-000                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Bear River           | 02-004                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Brigham              | 02-017                     | 6.65%                     | 3.00%           | 12.22%            | 7.65%                            | 9.15%                    |                   |
| Corinne              | 02-025                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Deweyville           | 02-032                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Elwood               | 02-035                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Fielding             | 02-041                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Garland              | 02-044                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Honeyville           | 02-054                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Howell               | 02-057                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Mantua               | 02-069                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Perry                | 02-086                     | 6.65%                     | 3.00%           | 12.22%            | 7.65%                            | 9.15%                    |                   |
| Plymouth             | 02-090                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Portage              | 02-092                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Snowville            | 02-100                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Tremonton            | 02-113                     | 6.10%                     | 3.00%           | 11.67%            | 7.10%                            | 8.60%                    |                   |
| Willard              | 02-120                     | 6.65%                     | 3.00%           | 11.22%            | 7.65%                            | 9.15%                    |                   |
| Cache County         | 03-000                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Amalga               | 03-001                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Clarkston            | 03-014                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Cornish              | 03-017                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Hyde Park            | 03-032                     | 6.95%                     | 3.00%           | 11.52%            | 7.95%                            | 9.45%                    |                   |
| Hyrum                | 03-033                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| Lewiston             | 03-036                     | 6.95%                     | 3.00%           | 11.52%            | 7.95%                            | 9.45%                    |                   |
| Logan                | 03-038                     | 7.00%                     | 3.00%           | 12.57%            | 8.00%                            | 9.50%                    |                   |
| Mendon               | 03-041                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Millville            | 03-044                     | 6.95%                     | 3.00%           | 11.52%            | 7.95%                            | 9.45%                    |                   |
| Newton               | 03-047                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| North Logan          | 03-049                     | 7.00%                     | 3.00%           | 12.57%            | 8.00%                            | 9.50%                    |                   |
| Paradise             | 03-053                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Providence           | 03-056                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| Richmond             | 03-059                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| River Heights        | 03-060                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| Smithfield           | 03-062                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| Wellsville           | 03-076                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Trenton              | 03-081                     | 6.70%                     | 3.00%           | 11.27%            | 7.70%                            | 9.20%                    |                   |
| Nibley               | 03-098                     | 7.00%                     | 3.00%           | 11.57%            | 8.00%                            | 9.50%                    |                   |
| Cache Valley Transit | (a) 03-900                 | 6.95%                     | 3.00%           | 11.52%            | 7.95%                            | 9.45%                    |                   |
| Carbon County        | 04-000                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Helper               | 04-016                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 8.95%                    |                   |
| Price                | 04-035                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 9.25%                    |                   |
| Scofield             | 04-040                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |



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| Location               | htty 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* |
|------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Wellington             | 04-053                     | 6.65%                     | 3.00%           | 11.22%            | 7.65%                            | 9.15%                    |                   |
| East Carbon            | 04-058                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Daggett County         | 05-000                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Dutch John             | 05-002                     | 8.20%                     | 3.00%           | 12.77%            | 9.20%                            | 10.70%                   | 7.10%             |
| Manila                 | 05-006                     | 7.10%                     | 3.00%           | 12.67%            | 8.10%                            | 9.60%                    |                   |
| Davis County           | 06-000                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Bountiful              | 06-004                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Centerville            | 06-006                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Clearfield             | 06-008                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Fruit Heights          | 06-010                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Farmington             | 06-017                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Kaysville              | 06-026                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Layton                 | 06-030                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| North Salt Lake        | 06-035                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| South Weber            | 06-045                     | 7.15%                     | 3.00%           | 12.72%            | 8.15%                            | 16.65%                   |                   |
| Sunset                 | 06-048                     | 7.15%                     | 3.00%           | 12.72%            | 8.15%                            | 16.65%                   |                   |
| Syracuse               | 06-049                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| West Point             | 06-056                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Woods Cross            | 06-057                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Clinton                | 06-059                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| West Bountiful         | 06-061                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Falcon Hill Davis      | (a) 06-300                 | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Falcon Hill Clearfield | (a) 06-301                 | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Falcon Hill Sunset     | (a) 06-302                 | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Duchesne County        | 07-000                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 11.85%                   |                   |
| Altamont               | 07-001                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 11.85%                   |                   |
| Duchesne City          | 07-008                     | 6.45%                     | 3.00%           | 9.77%             | 7.45%                            | 11.95%                   |                   |
| Myton                  | 07-017                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 11.85%                   |                   |
| Roosevelt              | 07-019                     | 6.75%                     | 3.00%           | 11.57%            | 7.75%                            | 12.25%                   |                   |
| Tabiona                | 07-020                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 11.85%                   |                   |
| Emery County           | 08-000                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Castle Dale            | 08-001                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Clawson                | 08-003                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Cleveland              | 08-004                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Elmo                   | 08-007                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Emery City             | 08-008                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Ferron                 | 08-009                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Green River            | 08-011                     | 8.25%                     | 3.00%           | 13.82%            | 9.25%                            | 10.75%                   | 6.75%             |
| Huntington             | 08-012                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Orangeville            | 08-016                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Garfield County        | 09-000                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Antimony               | 09-001                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Boulder                | 09-002                     | 8.10%                     | 3.00%           | 13.67%            | 9.10%                            | 10.60%                   | 7.10%             |
| Bryce Canyon           | 09-003                     | 8.20%                     | 3.00%           | 13.77%            | 9.20%                            | 10.70%                   | 7.10%             |
| Cannonville            | 09-004                     | 7.10%                     | 3.00%           | 12.67%            | 8.10%                            | 9.60%                    |                   |



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|------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Escalante        | 09-005                     | 8.20%                     | 3.00%           | 13.77%            | 9.20%                            | 10.70%                   | 7.10%             |
| Hatch            | 09-006                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Henrieville      | 09-008                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Panguitch        | 09-011                     | 8.10%                     | 3.00%           | 12.67%            | 9.10%                            | 10.60%                   | 7.10%             |
| Tropic           | 09-015                     | 8.10%                     | 3.00%           | 13.67%            | 9.10%                            | 10.60%                   | 7.10%             |
| Grand County     | 10-000                     | 6.85%                     | 3.00%           | 11.42%            | 7.85%                            | 16.35%                   |                   |
| Castle Valley    | 10-005                     | 6.85%                     | 3.00%           | 11.42%            | 7.85%                            | 16.35%                   |                   |
| Moab             | 10-011                     | 8.75%                     | 3.00%           | 14.82%            | 9.75%                            | 18.25%                   | 7.15%             |
| Iron County      | 11-000                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Cedar City       | 11-003                     | 6.20%                     | 3.00%           | 11.77%            | 7.20%                            | 8.70%                    |                   |
| Enoch            | 11-005                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Kanarraville     | 11-012                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Paragonah        | 11-018                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Parowan          | 11-019                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Brian Head       | 11-028                     | 8.10%                     | 3.00%           | 13.67%            | 9.10%                            | 10.60%                   | 6.50%             |
| Cedar Highlands  | 11-030                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Juab County      | 12-000                     | 6.10%                     | 3.00%           | 9.42%             | 7.10%                            | 8.60%                    |                   |
| Eureka           | 12-009                     | 6.10%                     | 3.00%           | 9.42%             | 7.10%                            | 8.60%                    |                   |
| Levan            | 12-019                     | 6.10%                     | 3.00%           | 9.42%             | 7.10%                            | 8.60%                    |                   |
| Mona             | 12-024                     | 6.10%                     | 3.00%           | 9.42%             | 7.10%                            | 8.60%                    |                   |
| Nephi            | 12-026                     | 6.50%                     | 3.00%           | 10.82%            | 7.50%                            | 9.00%                    |                   |
| Rocky Ridge Town | 12-030                     | 6.10%                     | 3.00%           | 9.42%             | 7.10%                            | 8.60%                    |                   |
| Santaquin South  | 12-050                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Kane County      | 13-000                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Alton            | 13-001                     | 7.10%                     | 3.00%           | 11.67%            | 8.10%                            | 9.60%                    |                   |
| Glendale         | 13-002                     | 7.10%                     | 3.00%           | 12.67%            | 8.10%                            | 9.60%                    |                   |
| Kanab            | 13-004                     | 8.10%                     | 3.00%           | 13.67%            | 9.10%                            | 10.60%                   | 7.10%             |
| Orderville       | 13-007                     | 8.10%                     | 3.00%           | 12.67%            | 9.10%                            | 10.60%                   | 7.10%             |
| Big Water        | 13-010                     | 7.10%                     | 3.00%           | 12.67%            | 8.10%                            | 9.60%                    |                   |
| Millard County   | 14-000                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Delta            | 14-010                     | 6.35%                     | 3.00%           | 10.67%            | 7.35%                            | 8.85%                    |                   |
| Fillmore         | 14-014                     | 6.35%                     | 3.00%           | 10.67%            | 7.35%                            | 8.85%                    |                   |
| Hinckley         | 14-023                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Holden           | 14-024                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Kanosh           | 14-026                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Leamington       | 14-028                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Lynndyl          | 14-030                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Meadow           | 14-034                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Oak City         | 14-037                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Scipio           | 14-040                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Morgan County    | 15-000                     | 6.20%                     | 3.00%           | 10.77%            | 7.20%                            | 15.70%                   |                   |
| Morgan City      | 15-007                     | 6.20%                     | 3.00%           | 11.77%            | 7.20%                            | 15.70%                   |                   |
| Piute County     | 16-000                     | 6.10%                     | 3.00%           | 10.67%            | 6.10%                            | 8.60%                    |                   |
| Circleville      | 16-003                     | 6.10%                     | 3.00%           | 10.67%            | 6.10%                            | 8.60%                    |                   |



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|----------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Junction                   | 16-005                     | 6.10%                     | 3.00%           | 10.67%            | 6.10%                            | 8.60%                    |                   |
| Kingston                   | 16-006                     | 6.10%                     | 3.00%           | 10.67%            | 6.10%                            | 8.60%                    |                   |
| Marysvale                  | 16-007                     | 6.10%                     | 3.00%           | 10.67%            | 6.10%                            | 8.60%                    |                   |
| Rich County                | 17-000                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Garden City                | 17-001                     | 7.95%                     | 3.00%           | 12.27%            | 8.95%                            | 10.45%                   | 6.35%             |
| Laketown                   | 17-002                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Randolph                   | 17-005                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Woodruff                   | 17-010                     | 6.35%                     | 3.00%           | 9.67%             | 7.35%                            | 8.85%                    |                   |
| Salt Lake County           | 18-000                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Alta                       | 18-003                     | 8.75%                     | 3.00%           | 13.82%            | 9.75%                            | 18.25%                   | 7.25%             |
| Bluffdale                  | 18-019                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Cottonwood Heights         | 18-020                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Draper                     | 18-039                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Herriman                   | 18-060                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Holladay                   | 18-065                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Midvale                    | 18-093                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Millcreek                  | 18-094                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Murray                     | 18-096                     | 7.45%                     | 3.00%           | 13.52%            | 8.45%                            | 16.95%                   |                   |
| Riverton                   | 18-118                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Salt Lake City             | 18-122                     | 7.75%                     | 3.00%           | 13.82%            | 8.75%                            | 17.25%                   | 7.25%             |
| Sandy                      | 18-131                     | 7.25%                     | 3.00%           | 13.82%            | 8.25%                            | 16.75%                   |                   |
| South Jordan               | 18-138                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| South Salt Lake            | 18-139                     | 7.45%                     | 3.00%           | 13.52%            | 8.45%                            | 16.95%                   |                   |
| Taylorsville               | 18-142                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| West Jordan                | 18-155                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| West Valley City           | 18-167                     | 7.25%                     | 3.00%           | 13.82%            | 8.25%                            | 16.75%                   |                   |
| Utah Data Center SL Co (a) | 18-300                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Copperton Township         | 18-401                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Emigration Canyon Township | 18-402                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Kearns Township            | 18-403                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| Magna Township             | 18-404                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| White City Township        | 18-405                     | 7.25%                     | 3.00%           | 12.32%            | 8.25%                            | 16.75%                   |                   |
| San Juan County            | 19-000                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Blanding                   | 19-002                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 9.25%                    |                   |
| Bluff                      | 19-004                     | 7.45%                     | 3.00%           | 13.02%            | 8.45%                            | 9.95%                    | 6.35%             |
| Monticello                 | 19-009                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 9.25%                    |                   |
| Sanpete County             | 20-000                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Centerfield                | 20-004                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 8.95%                    |                   |
| Ephraim                    | 20-008                     | 6.65%                     | 3.00%           | 11.22%            | 7.65%                            | 9.15%                    |                   |
| Fairview                   | 20-009                     | 6.75%                     | 3.00%           | 11.32%            | 7.75%                            | 9.25%                    |                   |
| Fayette                    | 20-010                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Fountain Green             | 20-011                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Gunnison                   | 20-014                     | 6.75%                     | 3.00%           | 11.32%            | 7.75%                            | 9.25%                    |                   |
| Manti                      | 20-020                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Mayfield                   | 20-021                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 8.95%                    |                   |



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|---------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Moroni                    | 20-023                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Mt. Pleasant              | 20-024                     | 6.65%                     | 3.00%           | 11.22%            | 7.65%                            | 9.15%                    |                   |
| Spring City               | 20-031                     | 6.35%                     | 3.00%           | 11.92%            | 7.35%                            | 8.85%                    |                   |
| Sterling                  | 20-032                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Wales                     | 20-033                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 8.85%                    |                   |
| Sevier County             | 21-000                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Annabella                 | 21-001                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Aurora                    | 21-002                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| Central Valley            | 21-007                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Elsinore                  | 21-014                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Glenwood                  | 21-018                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Joseph                    | 21-025                     | 6.35%                     | 3.00%           | 11.92%            | 7.35%                            | 15.85%                   |                   |
| Koosharem                 | 21-029                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Monroe                    | 21-031                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Redmond                   | 21-033                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| Richfield                 | 21-034                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Salina                    | 21-035                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Sigurd                    | 21-038                     | 6.35%                     | 3.00%           | 10.92%            | 7.35%                            | 15.85%                   |                   |
| Summit County             | 22-000                     | 7.15%                     | 3.00%           | 10.47%            | 8.15%                            | 9.65%                    |                   |
| Coalville                 | 22-006                     | 7.15%                     | 3.00%           | 11.47%            | 8.15%                            | 9.65%                    |                   |
| Francis                   | 22-013                     | 7.15%                     | 3.00%           | 10.47%            | 8.15%                            | 9.65%                    |                   |
| Henefer                   | 22-017                     | 7.15%                     | 3.00%           | 11.47%            | 8.15%                            | 9.65%                    |                   |
| Kamas                     | 22-022                     | 7.15%                     | 3.00%           | 10.47%            | 8.15%                            | 9.65%                    |                   |
| Oakley                    | 22-029                     | 7.15%                     | 3.00%           | 10.47%            | 8.15%                            | 9.65%                    |                   |
| Park City                 | 22-030                     | 9.05%                     | 3.00%           | 13.37%            | 10.05%                           | 11.55%                   | 7.45%             |
| Snyderville Basin Tr Dist | (a) 22-900                 | 7.45%                     | 3.00%           | 10.77%            | 8.45%                            | 9.95%                    |                   |
| Tooele County             | 23-000                     | 6.60%                     | 3.00%           | 10.42%            | 7.60%                            | 9.10%                    |                   |
| Erda                      | (a) 23-017                 | 6.90%                     | 3.00%           | 10.72%            | 7.90%                            | 9.40%                    |                   |
| Grantsville               | 23-023                     | 6.90%                     | 3.00%           | 10.72%            | 7.90%                            | 9.40%                    |                   |
| Lakepoint                 | (a) 23-030                 | 6.90%                     | 3.00%           | 10.72%            | 7.90%                            | 9.40%                    |                   |
| Lincoln                   | (a) 23-065                 | 6.90%                     | 3.00%           | 10.72%            | 7.90%                            | 9.40%                    |                   |
| Stockton                  | 23-046                     | 6.60%                     | 3.00%           | 10.42%            | 7.60%                            | 9.10%                    |                   |
| Tooele City               | 23-048                     | 7.00%                     | 3.00%           | 11.82%            | 8.00%                            | 9.50%                    |                   |
| Vernon                    | 23-050                     | 6.60%                     | 3.00%           | 10.42%            | 7.60%                            | 9.10%                    |                   |
| Wendover                  | 23-052                     | 6.60%                     | 3.00%           | 10.42%            | 7.60%                            | 9.10%                    |                   |
| Rush Valley               | 23-056                     | 6.60%                     | 3.00%           | 10.42%            | 7.60%                            | 9.10%                    |                   |
| Stansbury Park            | (a) 23-066                 | 6.90%                     | 3.00%           | 10.72%            | 7.90%                            | 9.40%                    |                   |
| Uintah County             | 24-000                     | 6.20%                     | 3.00%           | 10.77%            | 7.20%                            | 11.70%                   |                   |
| Naples                    | 24-014                     | 6.70%                     | 3.00%           | 12.27%            | 7.70%                            | 12.20%                   |                   |
| Vernal                    | 24-024                     | 6.70%                     | 3.00%           | 12.27%            | 7.70%                            | 12.20%                   |                   |
| Ballard                   | 24-028                     | 6.20%                     | 3.00%           | 11.77%            | 7.20%                            | 11.70%                   |                   |
| Utah County               | 25-000                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Alpine                    | 25-001                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| American Fork             | 25-002                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Bluffdale South           | 25-010                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |





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|--------------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Cedar Fort               | 25-019                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Draper City South        | 25-029                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Eagle Mountain           | 25-030                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Fairfield                | 25-035                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Genola                   | 25-038                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Goshen                   | 25-043                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Lehi                     | 25-066                     | 7.15%                     | 3.00%           | 12.72%            | 8.15%                            | 16.65%                   |                   |
| Lindon                   | 25-070                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Mapleton                 | 25-073                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Orem                     | 25-083                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Payson                   | 25-085                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Pleasant Grove           | 25-088                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Provo                    | 25-090                     | 7.25%                     | 3.00%           | 13.32%            | 8.25%                            | 16.75%                   |                   |
| Salem                    | 25-096                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Santaquin                | 25-097                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Saratoga Springs         | 25-098                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Highland                 | 25-099                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Spanish Fork             | 25-103                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Springville              | 25-106                     | 7.15%                     | 3.00%           | 13.22%            | 8.15%                            | 16.65%                   |                   |
| Vineyard                 | 25-117                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Cedar Hills              | 25-123                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Elk Ridge                | 25-124                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Woodland Hills           | 25-125                     | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Utah Data Center Utah Co | (a) 25-300                 | 7.15%                     | 3.00%           | 11.72%            | 8.15%                            | 16.65%                   |                   |
| Wasatch County           | 26-000                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Charleston               | 26-003                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Daniel                   | 26-005                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Heber                    | 26-008                     | 6.40%                     | 3.00%           | 11.97%            | 7.40%                            | 8.90%                    |                   |
| Independence             | 26-009                     | 7.20%                     | 3.00%           | 11.77%            | 8.20%                            | 9.70%                    | 6.10%             |
| Interlaken               | 26-010                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Midway                   | 26-011                     | 7.50%                     | 3.00%           | 13.07%            | 8.50%                            | 10.00%                   | 6.40%             |
| Park City East           | 26-013                     | 8.00%                     | 3.00%           | 13.57%            | 9.00%                            | 10.50%                   | 6.40%             |
| Wallsburg                | 26-014                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Hideout                  | 26-020                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Washington County        | 27-000                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| Apple Valley             | 27-002                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 15.95%                   |                   |
| Enterprise               | 27-005                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| Hurricane                | 27-008                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Ivins                    | 27-010                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| La Verkin                | 27-011                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Leeds                    | 27-012                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| New Harmony              | 27-015                     | 6.45%                     | 3.00%           | 11.02%            | 7.45%                            | 15.95%                   |                   |
| Rockville                | 27-019                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 15.95%                   |                   |
| St George                | 27-020                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Santa Clara              | 27-021                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Springdale               | 27-023                     | 8.05%                     | 3.00%           | 13.62%            | 9.05%                            | 17.55%                   | 6.45%             |



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|-----------------------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
| Toquerville           | 27-024                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 15.95%                   |                   |
| Virgin                | 27-026                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 15.95%                   |                   |
| Washington City       | 27-027                     | 6.75%                     | 3.00%           | 12.32%            | 7.75%                            | 16.25%                   |                   |
| Hildale               | 27-035                     | 6.45%                     | 3.00%           | 12.02%            | 7.45%                            | 15.95%                   |                   |
| Wayne County          | 28-000                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Bicknell              | 28-001                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Hanksville            | 28-005                     | 6.10%                     | 3.00%           | 11.67%            | 7.10%                            | 8.60%                    |                   |
| Loa                   | 28-007                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Lyman                 | 28-008                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Torrey                | 28-010                     | 6.10%                     | 3.00%           | 10.67%            | 7.10%                            | 8.60%                    |                   |
| Weber County          | 29-000                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Farr West             | 29-012                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Harrisville           | 29-016                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Hooper                | 29-018                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Huntsville            | 29-019                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Marriott-Slaterville  | 29-022                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| North Ogden           | 29-026                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Ogden                 | 29-027                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Plain City            | 29-030                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Pleasant View         | 29-031                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Riverdale             | 29-036                     | 7.45%                     | 3.00%           | 13.02%            | 8.45%                            | 16.95%                   |                   |
| Roy                   | 29-037                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| South Ogden           | 29-040                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| Uintah                | 29-043                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Washington Terrace    | 29-049                     | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |
| West Haven            | 29-051                     | 7.25%                     | 3.00%           | 12.82%            | 8.25%                            | 16.75%                   |                   |
| Falcon Hill Riverdale | (a) 29-300                 | 7.45%                     | 3.00%           | 12.02%            | 8.45%                            | 16.95%                   |                   |
| Falcon Hill Roy       | (a) 29-301                 | 7.25%                     | 3.00%           | 11.82%            | 8.25%                            | 16.75%                   |                   |

\*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 12.82% 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>



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|----------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|
|----------|----------------------------|---------------------------|-----------------|-------------------|----------------------------------|--------------------------|-------------------|

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