

Tax Rates Subject to Streamline Sales Tax Rules OTHER TAXES APPLY TO CERTAIN TRANSACTIONS Rates In effect as of January 1, 2024

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

CP = County Public Transit

SM = Supplemental State Sales & Use

RH = Rural Hospital Tax TO = Town Option Tax

CZ = Botanical, Cultural, Zoo 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.

	Cnty/																			
	City	Coi	mmon Rate	s				Trans	it and Higl	nways				Hosp	Arts & Zoo	City/To	wn Opt.	Impacted	Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	то	TN	RR	CF	Sales Rate

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%.



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	City	Com	mon Rate	s				Trans	sit and High	nways				Hosp	Arts & Zoo	City/To	wn Opt.	Impacte	d Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	НН	AT	CP	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
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%							0.25%									6.35%
Bear River	02-004	4.85% *	1.00%	0.25%							0.25%									6.35%
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%					0.25%									6.90%
Corinne	02-025	4.85% *	1.00%	0.25%							0.25%									6.35%
Deweyville	02-032	4.85% *	1.00%	0.25%							0.25%									6.35%
Elwood	02-035	4.85% *	1.00%	0.25%							0.25%									6.35%
Fielding	02-041	4.85% *	1.00%	0.25%							0.25%									6.35%
Garland	02-044	4.85% *	1.00%	0.25%							0.25%									6.35%
Honeyville	02-054	4.85% *	1.00%	0.25%							0.25%									6.35%
Howell	02-057	4.85% *	1.00%	0.25%							0.25%									6.35%
Mantua	02-069	4.85% *	1.00%	0.25%					0.30%		0.25%									6.65%
Perry	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%					0.25%									6.90%
Plymouth	02-090	4.85% *	1.00%	0.25%							0.25%									6.35%
Portage	02-092	4.85% *	1.00%	0.25%							0.25%									6.35%
Snowville	02-100	4.85% *	1.00%	0.25%							0.25%					1.00%				7.35%
Tremonton	02-113	4.85% *	1.00%	0.25%							0.25%									6.35%
Willard	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%					0.25%									6.90%
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%



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	City		nmon Rates	s				Trans	it and High	ways				Hosp	Arts & Zoo	City/To	wn Opt.	Impacted	l Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	СТ	HT	НН	ΑT	СР	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
Nibley	03-098	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Cache Valley Transit	(a) 03-900	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Carbon County	04-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Helper	04-016	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Price	04-035	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Scofield	04-040	4.85% *	1.00%	0.25%							0.25%									6.35%
Wellington	04-053	4.85% *	1.00%	0.25%					0.30%		0.25%									6.65%
East Carbon	04-058	4.85% *	1.00%	0.25%							0.25%									6.35%
Daggett County	05-000	4.85% *	1.00%	0.25%						·····	0.25%	·····		1.00%		·····				7.35%
Dutch John	05-002	4.85% *	1.00%	0.25%							0.25%			1.00%				1.10%		8.45%
Manila	05-006	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Davis County	06-000	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Bountiful	06-004	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Centerville	06-006	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Clearfield	06-008	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Fruit Heights	06-010	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Farmington	06-017	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Kaysville	06-026	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Layton	06-030	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
North Salt Lake	06-035	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
South Weber	06-045	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Sunset	06-048	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Syracuse	06-049	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
West Point	06-056	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Woods Cross	06-057	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Clinton	06-059	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
West Bountiful	06-061	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Falcon Hill Davis	(a) 06-300	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Falcon Hill Clearfield	(a) 06-301	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Falcon Hill Sunset	(a) 06-302	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							7.15%
Duchesne County	07-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Altamont	07-001	4.85% *	1.00%	0.25%							0.25%									6.35%
Duchesne City	07-008	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Myton	07-017	4.85% *	1.00%	0.25%							0.25%									6.35%
Roosevelt	07-019	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Tabiona	07-020	4.85% *	1.00%	0.25%							0.25%									6.35%
Emery County	08-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Castle Dale	08-001	4.85% *	1.00%	0.25%							0.25%									6.35%
Clawson	08-003	4.85% *	1.00%	0.25%							0.25%									6.35%



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		ST*	LS	СО	MT	MA	MF	СТ	HT	НН	AT	СР	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
Cleveland 08-	004 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Elmo 08-	007 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Emery City 08-	008 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Ferron 08-	009 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Green River 08-	011 4.8	.85% *	1.00%	0.25%					0.30%		0.25%				0.10%			1.50%		8.25%
Huntington 08-	012 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Orangeville 08-	016 4.8	.85% *	1.00%	0.25%							0.25%									6.35%
Garfield County 09-	000 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Antimony 09-	001 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Boulder 09-	002 4.8	.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		8.35%
Bryce Canyon 09-	003 4.8	.85% *	1.00%	0.25%							0.25%			1.00%	0.10%			1.10%		8.55%
Cannonville 09-	004 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Escalante 09-	005 4.8	.85% *	1.00%	0.25%							0.25%			1.00%				1.10%		8.45%
Hatch 09-	006 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Henrieville 09-		.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Panguitch 09-		.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		8.35%
Tropic 09-	015 4.8	.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		8.35%
Grand County 10-	000 4.8	.85% *	1.00%	0.25%							0.25%			0.50%						6.85%
Castle Valley 10-	005 4.8	.85% *	1.00%	0.25%							0.25%			0.50%						6.85%
Moab 10-	011 4.8	.85% *	1.00%	0.25%					0.30%		0.25%			0.50%	0.10%			1.60%		8.85%
Iron County 11-	000 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Cedar City 11-	003 4.8	.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Enoch 11-	005 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Kanarraville 11-	012 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Paragonah 11-	018 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Parowan 11-	019 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Brian Head 11-	028 4.8	.85% *	1.00%	0.25%				0.25%	0.30%						0.10%			1.60%		8.35%
Inland Port Iron Springs (a) 11-	501 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Juab County 12-	000 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Eureka 12-	009 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Levan 12-	019 4.8	.85% *	1.00%	0.25%				0.25%												6.35%
Mona 12-		.85% *	1.00%	0.25%				0.25%							0.10%					6.75%
Nephi 12-		.85% *	1.00%	0.25%				0.25%	0.30%						0.10%					6.75%
Rocky Ridge Town 12-		.85% *	1.00%	0.25%				0.25%												6.35%
Santaquin South 12-	050 4.8	.85% *	1.00%	0.25%	0.25%			0.25%							0.10%					6.70%
Kane County 13-	000 4.8	85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Alton 13-	001 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Glendale 13-	002 4.8	.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Kanab 13-	004 4.8	.85% *	1.00%	0.25%							0.25%			1.00%	0.10%			1.00%		8.45%



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Location	Code	ST*	LS	СО	MT	MA	MF	CT	HT	HH	AT	СР	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
Orderville	13-007	4.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		8.35%
Big Water	13-010	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Millard County	14-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Delta	14-010	4.85% *	1.00%	0.25%							0.25%									6.35%
Fillmore	14-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
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%				0.25%			0.25%				0.10%					6.70%
Morgan City	15-007	4.85% *	1.00%	0.25%				0.25%	0.25%		0.25%				0.10%					6.95%
Piute County	16-000	4.85% *	1.00%	0.25%				0.25%												6.35%
Circleville	16-003	4.85% *	1.00%	0.25%				0.25%												6.35%
Junction	16-005	4.85% *	1.00%	0.25%				0.25%												6.35%
Kingston	16-006	4.85% *	1.00%	0.25%				0.25%												6.35%
Marysvale	16-007	4.85% *	1.00%	0.25%				0.25%												6.35%
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%			1.60%		8.85%
Brighton	18-010	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%			1.10%		8.35%
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%



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	Cnty/																			
	City		nmon Rates						it and High	-				Hosp	Arts & Zoo		wn Opt.	Impacted		Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	то	TN	RR	CF	Sales Rate
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%
Utah Data Center SL Co	18-300	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Copperton Township	18-401	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Emigration Canyon Township	18-402	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Kearns Township	18-403	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Magna Township	18-404	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
White City Township	18-405	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Inland Port Salt Lake City	(a) 18-501	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	7.75%
Inland Port West Valley City	(a) 18-502	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Inland Port Magna	(a) 18-503	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
Inland Port Salt Lake County	(a) 18-504	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					7.25%
SLC Convention Hotel	(a) 18-601	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	7.75%
San Juan County	19-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Blanding	19-002	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Bluff	19-004	4.85% *	1.00%	0.25%							0.25%							1.10%		7.45%
Monticello	19-009	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Sanpete County	20-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Centerfield	20-004	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Ephraim	20-008	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Fairview	20-009	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Fayette	20-010	4.85% *	1.00%	0.25%							0.25%									6.35%
Fountain Green	20-011	4.85% *	1.00%	0.25%							0.25%									6.35%
Gunnison	20-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Manti	20-020	4.85% *	1.00%	0.25%					0.30%		0.25%									6.65%
Mayfield	20-021	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Moroni	20-023	4.85% *	1.00%	0.25%							0.25%									6.35%
Mt. Pleasant	20-024	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					6.75%
Spring City	20-031	4.85% *	1.00%	0.25%							0.25%									6.35%
Sterling	20-032	4.85% *	1.00%	0.25%							0.25%									6.35%
Wales	20-033	4.85% *	1.00%	0.25%							0.25%									6.35%
Sevier County	21-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Annabella	21-001	4.85% *	1.00%	0.25%							0.25%									6.35%
Aurora	21-002	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Central Valley	21-007	4.85% *	1.00%	0.25%							0.25%									6.35%
Elsinore	21-014	4.85% *	1.00%	0.25%							0.25%									6.35%
Glenwood	21-018	4.85% *	1.00%	0.25%		<u> </u>					0.25%									6.35%



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	Cnty/																			
	City		nmon Rates	5				Trans	it and Higl	hways				Hosp	Arts & Zoo	City/To	wn Opt.	Impacted	d Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	HH	ΑT	CP	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
Joseph	21-025	4.85% *	1.00%	0.25%							0.25%								1	6.35%
Koosharem	21-029	4.85% *	1.00%	0.25%							0.25%								1	6.35%
Monroe	21-031	4.85% *	1.00%	0.25%					0.30%		0.25%								i	6.65%
Redmond	21-033	4.85% *	1.00%	0.25%							0.25%				0.10%				<u> </u>	6.45%
Richfield	21-034	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%				<u> </u>	6.75%
Salina	21-035	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%				<u> </u>	6.75%
Sigurd	21-038	4.85% *	1.00%	0.25%							0.25%								L	6.35%
Summit County	22-000	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					7.15%
Coalville	22-006	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					7.15%
Francis	22-013	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%				1	7.15%
Henefer	22-017	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%				1	7.15%
Kamas	22-022	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%				1	7.15%
Oakley	22-029	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%				1	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%	1	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%				i	7.45%
Tooele County	23-000	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Erda	23-018	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%								1	6.90%
Erda City West	23-020	4.85% *	1.00%	0.25%				0.25%			0.25%								1	6.60%
Grantsville	23-023	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%				1	7.00%
Lakepoint City	23-031	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%								1	6.90%
Lakepoint Transit	23-035	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%								1	6.90%
Stockton	23-046	4.85% *	1.00%	0.25%				0.25%			0.25%								1	6.60%
Tooele City	23-048	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%				i	7.00%
Vernon	23-050	4.85% *	1.00%	0.25%				0.25%			0.25%								<u> </u>	6.60%
Wendover	23-052	4.85% *	1.00%	0.25%				0.25%			0.25%								<u> </u>	6.60%
Rush Valley	23-056	4.85% *	1.00%	0.25%				0.25%			0.25%								<u> </u>	6.60%
Lincoln	(a) 23-065	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%								<u> </u>	6.90%
Stansbury Park	(a) 23-066	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Dugway Proving Grounds	23-301	4.85% *	1.00%	0.25%				0.25%			0.25%								L	6.60%
Uintah County	24-000	4.85% *	1.00%	0.25%							0.25%				0.10%				1	6.45%
Naples	24-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%		0.20%		l	6.95%
Vernal	24-024	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%		0.20%		1	6.95%
Ballard	24-028	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%
Utah County	25-000	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%							ĺ	7.35%
Alpine	25-001	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%		İ			İ		i	7.35%
American Fork	25-002	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%				1	7.45%
Bluffdale South	25-010	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%							1	7.35%
Cedar Fort	25-019	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%							i	7.35%
Draper City South	25-029	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%							1	7.35%
Eagle Mountain	25-030	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%							<u> </u>	7.35%



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	Cnty/																			
	City	Com	mon Rates	s				Trans	it and High	nways				Hosp	Arts & Zoo	City/To	wn Opt.	Impacte	d Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	СТ	HT	ĤН	AT	CP	SM	RH	CZ	TÓ	TN	ŔR	CF	Sales Rate
Fairfield	25-035	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Genola	25-038	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Goshen	25-043	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Lehi	25-066	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Lindon	25-070	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Mapleton	25-073	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Orem	25-083	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Payson	25-085	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Pleasant Grove	25-088	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Provo	25-090	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Salem	25-096	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Santaquin	25-097	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Saratoga Springs	25-098	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Highland	25-099	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Spanish Fork	25-103	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Springville	25-106	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Vineyard	25-117	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Cedar Hills	25-123	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					7.45%
Elk Ridge	25-124	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Woodland Hills	25-125	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Utah Data Center Utah Co	(a) 25-300	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								7.35%
Wasatch County	26-000	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Charleston	26-003	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Daniel	26-005	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Heber	26-008	4.85% *	1.00%	0.25%				0.25%	0.30%						0.10%					6.75%
Independence	26-009	4.85% *	1.00%	0.25%				0.25%							0.10%			1.10%		7.55%
Interlaken	26-010	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Midway	26-011	4.85% *	1.00%	0.25%				0.25%	0.30%						0.10%			1.10%		7.85%
Park City East	26-013	4.85% *	1.00%	0.25%	0.30%			0.25%							0.10%			1.60%		8.35%
Wallsburg	26-014	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Hideout	26-020	4.85% *	1.00%	0.25%				0.25%							0.10%					6.45%
Military Recreation - Wasatch	(a) 26-300	4.85% *	1.00%	0.25%				0.25%							0.10%			1.10%		7.55%
Military Recreation - Hideout	(a) 26-301	4.85% *	1.00%	0.25%				0.25%							0.10%			1.10%		7.55%
Military Recreation - MWR Hotel	(a) 26-302	4.85% *	1.00%	0.25%				0.25%							0.10%			1.10%		7.55%
Military Recreation - GAEC PID	(a) 26-303	4.85% *	1.00%	0.25%				0.25%							0.10%			1.10%		7.55%
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%
lvins	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%



Tax Rates Subject to Streamline Sales Tax Rules OTHER TAXES APPLY TO CERTAIN TRANSACTIONS Rates In effect as of January 1, 2024

Please see instructions below

ST = State Sales & Use Tax LS = Local Sales & Use Tax

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(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.

	Cnty/																			
	City		mon Rate	-					it and High	nways				Hosp	Arts & Zoo	City/To		Impacted		Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	Sales Rate
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%			1.00%		7.45%
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%				0.25%												6.35%
Bicknell	28-001	4.85% *	1.00%	0.25%				0.25%	0.30%											6.65%
Hanksville	28-005	4.85% *	1.00%	0.25%				0.25%												6.35%
Loa	28-007	4.85% *	1.00%	0.25%				0.25%												6.35%
Lyman	28-008	4.85% *	1.00%	0.25%				0.25%												6.35%
Torrey	28-010	4.85% *	1.00%	0.25%				0.25%												6.35%
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%
Harrisville	29-016	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Hooper	29-018	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Huntsville	29-019	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Marriott-Slaterville	29-022	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
North Ogden	29-026	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Ogden	29-027	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Plain City	29-030	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Pleasant View	29-031	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Riverdale	29-036	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%		0.20%			7.45%
Roy	29-037	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
South Ogden	29-040	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Uintah	29-043	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Washington Terrace	29-049	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
West Haven	29-051	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%
Falcon Hill Riverdale	(a) 29-300	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%		0.20%			7.45%
Falcon Hill Roy	(a) 29-301	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					7.25%

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 01/01/2024

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 January 1, 2024

Please see instructions below

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	Cnty/																			
	City	Con	nmon Rate	s				Trans	it and Higl	nways				Hosp	Arts & Zoo	City/Tov	vn Opt.	Impacted	Comm.	Combined
Location	Code	ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	Sales Rate

County

City Tax Code Rate <u>Type</u>

Utah County 25-ALL 0.20% † County Public Transit

Dugway Proving Grounds 23-301 Newly created Military Installation Development Authority facility

† New tax

Location