



UTAH CODE TITLE 59, CHAPTER 12  
**SALES & USE TAX ACT**  
**OTHER SALES TAX RATES AND FEES**  
 In addition to combined sales and use tax  
 Rates In effect as of October 1, 2024

**Please see instructions below**

TR = Transient Room Tax (TRT) county-wide  
 SR = State Transient Room Tax  
 TM = Municipal Transient Room Tax  
 TT = Tourism Transient Room Tax  
 MD = MIDA Accommodations Tax  
 MV = Motor Vehicle Rental Tax  
 FF = Tourism-Short Term Leasing Tax  
 OH = Off-Highway Vehicle Rental  
 FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
 SE = Unified Statewide 911  
 RN = Radio Network  
 TL = Municipal Telecommunication License Tax (formerly TC)  
 ET = Municipal Energy Tax (formerly ME)  
 (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.  
 (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
 \*Monthly charge per telephone line  
 \*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET

**INSTRUCTIONS:**

The taxes and fees in this section are in addition to the combined sales and use tax in the previous section. Only one combined rate from this section will apply to a given transaction. Please refer to Publication 25 for more information on the taxability of certain transactions.

\*\*The municipal telecommunication license tax is a tax on the provider, not on the consumer. This rate should not be added to the combined sales and use tax rate from the previous section. If the tax is passed on to the consumer, the tax is included in the taxable base for combined sales tax purposes. See Utah Code 10-1-403 for more information.

***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>



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism				Telecommunications				Energy ET		
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*		Tot ES*	TL**
Beaver County	01-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	\$0.71	\$0.25	\$0.52	\$1.48		
Beaver City	01-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Milford	01-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Minersville	01-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA Min Mt - Beaver Co	(a) 01-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA Min Mt - Beaver City	(a) 01-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA Min Mt - Milford	(a) 01-502	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Box Elder County	02-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Bear River	02-004	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Brigham	02-017	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Corinne	02-025	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		4.000%
Deweyville	02-032	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Elwood	02-035	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Fielding	02-041	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Garland	02-044	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Honeyville	02-054	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Howell	02-057	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Mantua	02-069	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Perry	02-086	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Plymouth	02-090	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Portage	02-092	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Snowville	02-100	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Tremonton	02-113	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Willard	02-120	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA GS - Box Elder Co	(a) 02-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA GS - Brigham City	(a) 02-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA GS - Garland	(a) 02-502	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
UIPA GS - Tremonton	(a) 02-503	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Cache County	03-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Amalga	03-001	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Clarkston	03-014	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Cornish	03-017	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Hyde Park	03-032	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Hyrum	03-033	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	0.90%	6.000%
Lewiston	03-036	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Logan	03-038	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Mendon	03-041	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Millville	03-044	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.00%	6.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Newton	03-047	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
North Logan	03-049	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Paradise	03-053	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Providence	03-056	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Richmond	03-059	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
River Heights	03-060	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Smithfield	03-062	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Wellsville	03-076	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Trenton	03-081	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		3.000%
Nibley	03-098	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Cache Valley Transit	(a) 03-900	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Carbon County	04-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Helper	04-016	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Price	04-035	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Scotfield	04-040	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Wellington	04-053	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
East Carbon	04-058	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA CC - Carbon County	(a) 04-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Daggett County	05-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Dutch John	05-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Manila	05-006	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Davis County	06-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Bountiful	06-004	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Centerville	06-006	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Clearfield	06-008	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Fruit Heights	06-010	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Farmington	06-017	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Kaysville	06-026	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Layton	06-030	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
North Salt Lake	06-035	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
South Weber	06-045	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Sunset	06-048	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Syracuse	06-049	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
West Point	06-056	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Woods Cross	06-057	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	2.00%	6.000%
Clinton	06-059	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
West Bountiful	06-061	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Falcon Hill Davis	(a) 06-300					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Falcon Hill Clearfield	(a) 06-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Falcon Hill Sunset	(a) 06-302					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Duchesne County	07-000	3.00%	0.32%				3.32%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48		
Altamont	07-001	3.00%	0.32%				3.32%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48		
Duchesne City	07-008	3.00%	0.32%				3.32%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Myton	07-017	3.00%	0.32%				3.32%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Roosevelt	07-019	3.00%	0.32%	1.50%			4.82%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Tabiona	07-020	3.00%	0.32%				3.32%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48		
Emery County	08-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Castle Dale	08-001	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	3.000%
Clawson	08-003	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Cleveland	08-004	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Elmo	08-007	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Emery City	08-008	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Ferron	08-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	3.000%
Green River	08-011	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Huntington	08-012	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Orangeville	08-016	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA CC - Emery County	(a) 08-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA CC - Green River	(a) 08-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Garfield County	09-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Antimony	09-001	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Boulder	09-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Bryce Canyon	09-003	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Cannonville	09-004	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Escalante	09-005	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Hatch	09-006	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Henrieville	09-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Panguitch	09-011	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Tropic	09-015	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Grand County	10-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
Castle Valley	10-005	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
Moab	10-011	4.25%	0.32%	1.50%			6.07%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.00%	3.000%
Iron County	11-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Cedar City	11-003	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Enoch	11-005	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Kanarrville	11-012	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Paragonah	11-018	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Parowan	11-019	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Brian Head	11-028	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Inland Port Iron Springs	(a) 11-501	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Juab County	12-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Eureka	12-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Levan	12-019	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Mona	12-024	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Nephi	12-026	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Rocky Ridge Town	12-030	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Santaquin South	12-050	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA Agri-Park	(a) 12-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Kane County	13-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Alton	13-001	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Glendale	13-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Kanab	13-004	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Orderville	13-007	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Big Water	13-010	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Millard County	14-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Delta	14-010	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Fillmore	14-014	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Hinckley	14-023	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Holden	14-024	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		3.000%
Kanosh	14-026	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Leamington	14-028	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Lynndyl	14-030	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Meadow	14-034	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Oak City	14-037	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Scipio	14-040	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Morgan County	15-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Morgan City	15-007	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Piute County	16-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Circleville	16-003	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Junction	16-005	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Kingston	16-006	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Marysville	16-007	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

**Please see instructions below**

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Rich County	17-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Garden City	17-001	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Laketown	17-002	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Randolph	17-005	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Woodruff	17-010	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Salt Lake County	18-000	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Alta	18-003	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Brighton	18-010	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Bluffdale	18-019	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Cottonwood Heights	18-020	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Draper	18-039	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Herriman	18-060	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Holladay	18-065	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Midvale	18-093	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Millcreek	18-094	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Murray	18-096	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Riverton	18-118	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Salt Lake City	18-122	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Sandy	18-131	4.25%	0.32%	1.50%	0.50%		6.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
South Jordan	18-138	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
South Salt Lake	18-139	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Taylorsville	18-142	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
West Jordan	18-155	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
West Valley City	18-167	4.25%	0.32%	1.50%	0.50%		6.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Utah Data Center SL Co	(a) 18-300	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
MIDA Sundance - SLC	(a) 18-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Copperton Township	18-401	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Emigration Canyon Township	18-402	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Kearns Township	18-403	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Magna Township	18-404	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
White City Township	18-405	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Inland Port Salt Lake City	(a) 18-501	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Inland Port West Valley City	(a) 18-502	4.25%	0.32%	1.50%	0.50%		6.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Inland Port Magna	(a) 18-503	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Inland Port Salt Lake County	(a) 18-504	4.25%	0.32%		0.50%		5.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
SLC Convention Hotel	(a) 18-601	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Salt Lake City HTRZ	(c) 18-701	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Sandy HTRZ	(c) 18-702	4.25%	0.32%	1.50%	0.50%		6.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																	
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET	
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**		
South Salt Lake HTRZ	(c) 18-703	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
San Juan County	19-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Blanding	19-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Bluff	19-004	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		3.000%	
Monticello	19-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Sanpete County	20-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Centerfield	20-004	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Ephraim	20-008	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Fairview	20-009	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Fayette	20-010	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Fountain Green	20-011	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		5.000%	
Gunnison	20-014	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Manti	20-020	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Mayfield	20-021	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%		
Moroni	20-023	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%		
Mt. Pleasant	20-024	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Spring City	20-031	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%	
Sterling	20-032	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Wales	20-033	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Sevier County	21-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Annabella	21-001	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Aurora	21-002	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Central Valley	21-007	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Elsinore	21-014	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	3.000%	
Glenwood	21-018	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Joseph	21-025	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Koosharem	21-029	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Monroe	21-031	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Redmond	21-033	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%		
Richfield	21-034	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.00%	5.000%	
Salina	21-035	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		6.000%	
Sigurd	21-038	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48			
Summit County	22-000	3.00%	0.32%				3.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Coalville	22-006	3.00%	0.32%	1.00%			4.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Francis	22-013	3.00%	0.32%				3.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%	
Henefer	22-017	3.00%	0.32%	1.00%			4.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48			
Kamas	22-022	3.00%	0.32%				3.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%	



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Oakley	22-029	3.00%	0.32%				3.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Park City	(b) 22-030	3.00%	0.32%	1.00%			4.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Snyderville Basin Tr Dist	(b) 22-900	3.00%	0.32%				3.32%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Tooele County	23-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Erda	23-018	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Erda City West	23-020	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Grantsville	23-023	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Lakepoint City	23-031	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Lakepoint Transit	23-035	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Stockton	23-046	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Tooele City	23-048	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Vernon	23-050	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Wendover	23-052	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Rush Valley	23-056	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Lincoln	(a) 23-065	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Stansbury Park	(a) 23-066	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Dugway Proving Grounds	(a) 23-301	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA Tooele Valley	(a) 23-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA Twenty Wells	(a) 23-501	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Uintah County	24-000	4.25%	0.32%				4.57%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48		
Naples	24-014	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Vernal	24-024	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Ballard	24-028	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	5.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Utah County	25-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Alpine	25-001	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	2.10%	6.000%
American Fork	25-002	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Bluffdale South	25-010	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Cedar Fort	25-019	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Draper City South	25-029	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Eagle Mountain	25-030	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Fairfield	25-035	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Genola	25-038	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Goshen	25-043	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Lehi	25-066	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Lindon	25-070	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Mapleton	25-073	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Orem	25-083	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%





**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Payson	25-085	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Pleasant Grove	25-088	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Provo	25-090	4.25%	0.32%	1.50%			6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Salem	25-096	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Santaquin	25-097	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Saratoga Springs	25-098	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Highland	25-099	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Spanish Fork	25-103	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Springville	25-106	4.25%	0.32%	1.50%			6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Vineyard	25-117	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Cedar Hills	25-123	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Elk Ridge	25-124	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Woodland Hills	25-125	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Utah Data Center Utah Co	(a) 25-300	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
MIDA Sundance - Ut Co	(a) 25-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
UIPA Verk - Spanish Fork	(a) 25-501	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Vineyard HTRZ	(c) 25-702	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
ULA Utah County	(a) 25-800	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
ULA Genola	(a) 25-801	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
ULA Lehi	(a) 25-802	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
ULA Lindon	(a) 25-803	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
ULA Provo	(a) 25-804	4.25%	0.32%	1.50%			6.07%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
ULA Vineyard	(a) 25-805	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Wasatch County	26-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
Charleston	26-003	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Daniel	26-005	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Heber	26-008	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Independence	26-009	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	
Interlaken	26-010	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
Midway	26-011	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Park City East	26-013	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Wallsburg	26-014	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
Hideout	26-020	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Military Recreation - Wasatch	(a) 26-300	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Military Recreation - Hideout	(a) 26-301	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Military Recreation - MWR Hotel	(a) 26-302					15.00%	15.00%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Military Recreation - GAEC PID	(a) 26-303					15.00%	15.00%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Washington County	27-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		



**UTAH CODE TITLE 59, CHAPTER 12  
SALES & USE TAX ACT  
OTHER SALES TAX RATES AND FEES**  
In addition to combined sales and use tax  
Rates In effect as of October 1, 2024

TR = Transient Room Tax (TRT) county-wide  
SR = State Transient Room Tax  
TM = Municipal Transient Room Tax  
TT = Tourism Transient Room Tax  
MD = MIDA Accommodations Tax  
MV = Motor Vehicle Rental Tax  
FF = Tourism-Short Term Leasing Tax  
OH = Off-Highway Vehicle Rental  
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
SE = Unified Statewide 911  
RN = Radio Network  
TL = Municipal Telecommunication License Tax (formerly TC)  
ET = Municipal Energy Tax (formerly ME)  
(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.  
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
\*Monthly charge per telephone line  
\*\*See instructions

**Please see instructions below**

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Apple Valley	27-002	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Enterprise	27-005	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Hurricane	27-008	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Ivins	27-010	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	4.500%
La Verkin	27-011	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Leeds	27-012	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
New Harmony	27-015	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Rockville	27-019	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		
St George	27-020	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Santa Clara	27-021	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Springdale	27-023	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Toquerville	27-024	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Virgin	27-026	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48		5.000%
Washington City	27-027	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Hildale	27-035	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Wayne County	28-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Bicknell	28-001	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Hanksville	28-005	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Loa	28-007	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Lyman	28-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Torrey	28-010	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Weber County	29-000	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48		
Farr West	29-012	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Harrisville	29-016	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Hooper	29-018	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Huntsville	29-019	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	2.00%	
Marriott-Slaterville	29-022	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
North Ogden	29-026	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Ogden	29-027	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Plain City	29-030	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Pleasant View	29-031	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Riverdale	29-036	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Roy	29-037	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
South Ogden	29-040	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Uintah	29-043	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	5.000%
Washington Terrace	29-049	4.25%	0.32%				4.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
West Haven	29-051	4.25%	0.32%	1.00%			5.57%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Falcon Hill Riverdale	(a) 29-300					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%

Part 2 of 2



UTAH CODE TITLE 59, CHAPTER 12  
**SALES & USE TAX ACT**  
**OTHER SALES TAX RATES AND FEES**  
 In addition to combined sales and use tax  
 Rates In effect as of October 1, 2024

**Please see instructions below**

TR = Transient Room Tax (TRT) county-wide  
 SR = State Transient Room Tax  
 TM = Municipal Transient Room Tax  
 TT = Tourism Transient Room Tax  
 MD = MIDA Accommodations Tax  
 MV = Motor Vehicle Rental Tax  
 FF = Tourism-Short Term Leasing Tax  
 OH = Off-Highway Vehicle Rental  
 FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone  
 SE = Unified Statewide 911  
 RN = Radio Network  
 TL = Municipal Telecommunication License Tax (formerly TC)  
 ET = Municipal Energy Tax (formerly ME)  
 (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.  
 (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.  
 \*Monthly charge per telephone line  
 \*\*See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism					Telecommunications					Energy
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Falcon Hill Roy	(a) 29-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%