


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 July 1, 2025

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

CZ = Botanical, Cultural, Zoo Tax

TO = Town Option Tax

TN = City or Town Option Tax

RR = Resort Community Tax (Includes Add'l Resort)

CF = Correctional Facility Tax

CR = Capital City Revitalization Tax

(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.

*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways										Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	TO			TN	RR	CF	CR		

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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Cnty/ City		Common Rates																			Hosp		Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined
		ST*			LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate						
Location	Code																												
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%						
UIPA Min Mt - Beaver Co	(a) 01-500	4.85% *	1.00%	0.25%								0.25%											6.35%						
UIPA Min Mt - Beaver City	(a) 01-501	4.85% *	1.00%	0.25%								0.25%			1.00%								7.35%						
UIPA Min Mt - Milford	(a) 01-502	4.85% *	1.00%	0.25%								0.25%											6.35%						
Box Elder County	02-000	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Bear River	02-004	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%			0.30%				0.25%											6.95%						
Corinne	02-025	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Deweyville	02-032	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Elwood	02-035	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Fielding	02-041	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Garland	02-044	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Honeyville	02-054	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Howell	02-057	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Mantua	02-069	4.85% *	1.00%	0.25%				0.30%		0.30%		0.25%											6.95%						
Perry	02-086	4.85% *	1.00%	0.25%				0.30%		0.30%		0.25%											6.95%						
Plymouth	02-090	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Portage	02-092	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Snowville	02-100	4.85% *	1.00%	0.25%				0.30%				0.25%					1.00%						7.65%						
Tremonton	02-113	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Willard	02-120	4.85% *	1.00%	0.25%				0.30%		0.30%		0.25%											6.95%						
MIDA NG - Brigham City	(a) 02-301	4.85% *	1.00%	0.25%	0.30%			0.30%				0.25%											6.95%						
UIPA GS - Box Elder Co	(a) 02-500	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
UIPA GS - Brigham City	(a) 02-501	4.85% *	1.00%	0.25%	0.30%			0.30%				0.25%											6.95%						
UIPA GS - Garland	(a) 02-502	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
UIPA GS - Tremonton	(a) 02-503	4.85% *	1.00%	0.25%				0.30%				0.25%											6.65%						
Cache County	03-000	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						
Amalga	03-001	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						
Clarkston	03-014	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						
Cornish	03-017	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						
Hyde Park	03-032	4.85% *	1.00%	0.25%	0.25%			0.30%	0.25%			0.25%				0.10%							7.25%						
Hyrum	03-033	4.85% *	1.00%	0.25%	0.30%			0.30%	0.25%			0.25%				0.10%							7.30%						
Lewiston	03-036	4.85% *	1.00%	0.25%	0.25%			0.30%	0.25%			0.25%				0.10%							7.25%						
Logan	03-038	4.85% *	1.00%	0.25%	0.30%			0.30%	0.25%			0.25%				0.10%							7.30%						
Mendon	03-041	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						
Millville	03-044	4.85% *	1.00%	0.25%	0.25%			0.30%	0.25%			0.25%				0.10%							7.25%						
Newton	03-047	4.85% *	1.00%	0.25%				0.30%	0.25%			0.25%				0.10%							7.00%						

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Cnty/ City Code		Common Rates																			Hosp		Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate								
North Logan	03-049	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
Paradise	03-053	4.85%	*	1.00%	0.25%			0.30%	0.25%			0.25%				0.10%						7.00%							
Providence	03-056	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
Richmond	03-059	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
River Heights	03-060	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
Smithfield	03-062	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
Wellsville	03-076	4.85%	*	1.00%	0.25%			0.30%	0.25%			0.25%				0.10%						7.00%							
Trenton	03-081	4.85%	*	1.00%	0.25%			0.30%	0.25%			0.25%				0.10%						7.00%							
Nibley	03-098	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
MIDA NG - Logan	(a) 03-301	4.85%	*	1.00%	0.25%	0.30%		0.30%	0.25%			0.25%				0.10%						7.30%							
Cache Valley Transit	(a) 03-900	4.85%	*	1.00%	0.25%	0.25%		0.30%	0.25%			0.25%				0.10%						7.25%							
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%							
MIDA NG - Carbon Co	(a) 04-300	4.85%	*	1.00%	0.25%							0.25%										6.35%							
UIPA CC - Carbon Co	(a) 04-500	4.85%	*	1.00%	0.25%							0.25%										6.35%							
UIPA CC - Wellington	(a) 04-501	4.85%	*	1.00%	0.25%					0.30%		0.25%										6.65%							
Daggett County	05-000	4.85%	*	1.00%	0.25%			0.30%				0.25%			1.00%							7.65%							
Dutch John	05-002	4.85%	*	1.00%	0.25%			0.30%				0.25%			1.00%			1.10%				8.75%							
Manila	05-006	4.85%	*	1.00%	0.25%			0.30%				0.25%			1.00%							7.65%							
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%		0.10%						7.25%							
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%							

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			ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM															
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%					
Cleveland		08-004	4.85%	*	1.00%	0.25%							0.25%											6.35%					
Elmo		08-007	4.85%	*	1.00%	0.25%							0.25%											6.35%					
Emery City		08-008	4.85%	*	1.00%	0.25%							0.25%											6.35%					
Ferron		08-009	4.85%	*	1.00%	0.25%							0.25%											6.35%					
Green River		08-011	4.85%	*	1.00%	0.25%					0.30%		0.25%			0.10%			1.50%					8.25%					
Huntington		08-012	4.85%	*	1.00%	0.25%							0.25%											6.35%					
Orangeville		08-016	4.85%	*	1.00%	0.25%							0.25%											6.35%					
UIPA CC - Emery Co	(a)	08-500	4.85%	*	1.00%	0.25%							0.25%											6.35%					
UIPA CC - Green River	(a)	08-501	4.85%	*	1.00%	0.25%					0.30%		0.25%			0.10%			1.50%					8.25%					
Garfield County		09-000	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%					
Antimony		09-001	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%					
Boulder		09-002	4.85%	*	1.00%	0.25%							0.25%			1.00%			1.00%					8.35%					
Bryce Canyon		09-003	4.85%	*	1.00%	0.25%							0.25%			1.00%	0.10%		1.10%					8.55%					
Cannonville		09-004	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%					
Escalante		09-005	4.85%	*	1.00%	0.25%							0.25%			1.00%			1.10%					8.45%					
Hatch		09-006	4.85%	*	1.00%	0.25%							0.25%			1.00%			1.10%					8.45%					
Henrieville		09-008	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%					
Panguitch		09-011	4.85%	*	1.00%	0.25%							0.25%			1.00%			1.00%					8.35%					
Tropic		09-015	4.85%	*	1.00%	0.25%							0.25%			1.00%			1.00%					8.35%					
Grand County		10-000	4.85%	*	1.00%	0.25%							0.25%			0.50%								6.85%					
Castle Valley		10-005	4.85%	*	1.00%	0.25%							0.25%			0.50%								6.85%					
Moab		10-011	4.85%	*	1.00%	0.25%					0.30%		0.25%			0.50%	0.10%		1.60%					8.85%					
Iron County		11-000	4.85%	*	1.00%	0.25%				0.30%	0.25%													6.65%					
Cedar City		11-003	4.85%	*	1.00%	0.25%				0.30%	0.25%						0.10%							6.75%					
Enoch		11-005	4.85%	*	1.00%	0.25%				0.30%	0.25%													6.65%					
Kanarraville		11-012	4.85%	*	1.00%	0.25%				0.30%	0.25%													6.65%					
Paragonah		11-018	4.85%	*	1.00%	0.25%				0.30%	0.25%													6.65%					
Parowan		11-019	4.85%	*	1.00%	0.25%				0.30%	0.25%						0.10%							6.75%					

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 July 1, 2025

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
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SM = Supplemental State Sales & Use

RH = Rural Hospital Tax
CZ = Botanical, Cultural, Zoo Tax
TO = Town Option Tax
TN = City or Town Option Tax
RR = Resort Community Tax (Includes Add'l Resort)
CF = Correctional Facility Tax
CR = Capital City Revitalization Tax
(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.
*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways										Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate		
Brian Head	11-028	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%							0.10%			1.60%			8.65%
MIDA NG - Cedar City	(a) 11-301	4.85%	*	1.00%	0.25%			0.30%	0.25%								0.10%						6.75%
Inland Port Iron Springs	(a) 11-501	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
Juab County	12-000	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
Eureka	12-009	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%													6.95%
Levan	12-019	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
Mona	12-024	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%							0.10%						7.05%
Nephi	12-026	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%							0.10%						7.05%
Rocky Ridge Town	12-030	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
Santaquin South	12-050	4.85%	*	1.00%	0.25%	0.25%		0.30%	0.25%								0.10%						7.00%
MIDA NG - Juab Co	(a) 12-300	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
UIPA Agri-Park	(a) 12-500	4.85%	*	1.00%	0.25%			0.30%	0.25%														6.65%
Kane County	13-000	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%
Alton	13-001	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%
Glendale	13-002	4.85%	*	1.00%	0.25%							0.25%			1.00%								7.35%
Kanab	13-004	4.85%	*	1.00%	0.25%							0.25%			1.00%	0.10%			1.00%				8.45%
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%					0.30%		0.25%											6.65%
MIDA NG - Fillmore	(a) 14-301	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%							6.75%
UIPA HC - Millard Co	(a) 14-500	4.85%	*	1.00%	0.25%							0.25%											6.35%
UIPA HC - Fillmore	(a) 14-501	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%							6.75%
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%

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 July 1, 2025

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Location	Cnty/ City Code	Cnty/																			Sales Rate
		Common Rates			Transit and Highways										Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.		
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	
Rich County	17-000	4.85% *	1.00%	0.25%			0.30%				0.25%										6.65%
Garden City	17-001	4.85% *	1.00%	0.25%			0.30%				0.25%							1.60%			8.25%
Laketown	17-002	4.85% *	1.00%	0.25%			0.30%				0.25%										6.65%
Randolph	17-005	4.85% *	1.00%	0.25%			0.30%				0.25%										6.65%
Woodruff	17-010	4.85% *	1.00%	0.25%			0.30%				0.25%										6.65%
Salt Lake County	18-000	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Alta	18-003	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			1.60%			9.05%
Brighton	18-010	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			1.10%			8.55%
Bluffdale	18-019	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Cottonwood Heights	18-020	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Draper	18-039	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Herriman	18-060	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Holladay	18-065	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Midvale	18-093	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Millcreek	18-094	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Murray	18-096	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%		0.20%				7.65%
Riverton	18-118	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Salt Lake City	18-122	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			0.50%	0.50%		8.45%
Sandy	18-131	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
South Jordan	18-138	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
South Salt Lake	18-139	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%		0.20%				7.65%
Taylorsville	18-142	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
West Jordan	18-155	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
West Valley City	18-167	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Utah Data Center SL Co	(a) 18-300	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
MIDA MVP - SLC	(a) 18-301	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			1.60%	0.50%	0.50%	10.05%
MIDA NG - SL Co	(a) 18-302	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
MIDA NG - Herriman	(a) 18-303	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
MIDA NG - Bluffdale	(a) 18-304	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
MIDA NG - Draper	(a) 18-305	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Copperton Township	18-401	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Emigration Canyon Township	18-402	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Kearns Township	18-403	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Magna Township	18-404	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
White City Township	18-405	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Inland Port Salt Lake City	(a) 18-501	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%				0.50%	0.50%	8.45%
Inland Port West Valley City	(a) 18-502	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Inland Port Magna	(a) 18-503	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
Inland Port Salt Lake County	(a) 18-504	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%						7.45%
SLC Convention Hotel	(a) 18-601	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%				0.50%	0.50%	8.45%
Fairpark Dist	(a) 18-602	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%				0.50%	0.50%	8.45%

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 July 1, 2025

Please see instructions below

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Cnty/ City Code		Common Rates													Hosp RH	Arts & Zoo CZ	City/Town Opt.		Impacted Comm.			Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	TO			TN	RR	CF	CR		
Point of the Mt Authority	(a) 18-603	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%							7.45%
Salt Lake City HTRZ	(c) 18-701	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%				0.50%	0.50%		8.45%
Sandy HTRZ	(c) 18-702	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%							7.45%
South Salt Lake HTRZ	(c) 18-703	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%		0.20%					7.65%
South Jordan HTRZ	(c) 18-704	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%							7.45%
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%
MIDA NG - San Juan Co	(a) 19-300	4.85% *	1.00%	0.25%							0.25%											6.35%
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%					0.30%		0.25%											6.65%
Wales	20-033	4.85% *	1.00%	0.25%							0.25%											6.35%
MIDA NG - Manti	(a) 20-301	4.85% *	1.00%	0.25%					0.30%		0.25%											6.65%
MIDA NG - Mt Pleasant	(a) 20-302	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%							6.75%
Sevier County	21-000	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Annabella	21-001	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Aurora	21-002	4.85% *	1.00%	0.25%			0.30%				0.25%				0.10%							6.75%
Central Valley	21-007	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Elsinore	21-014	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Glenwood	21-018	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Joseph	21-025	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
Koosharem	21-029	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%											6.95%
Monroe	21-031	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%											6.95%
Redmond	21-033	4.85% *	1.00%	0.25%			0.30%				0.25%				0.10%							6.75%
Richfield	21-034	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%				0.10%							7.05%
Salina	21-035	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%				0.10%							7.05%
Sigurd	21-038	4.85% *	1.00%	0.25%			0.30%				0.25%											6.65%
MIDA NG - Richfield	(a) 21-301	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%				0.10%							7.05%

PART 1 OF 2



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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate								
Summit County	22-000	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Coalville	22-006	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Francis	22-013	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Henefer	22-017	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Kamas	22-022	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Oakley	22-029	4.85%	*	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.65%							
Park City	(b) 22-030	4.85%	*	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%		0.50%	0.10%			1.60%			9.55%							
Snyderville Basin Tr Dist	(b) 22-900	4.85%	*	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%		0.50%	0.10%						7.95%							
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%										6.90%							
Erda City West	23-020	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
Grantsville	23-023	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%			0.10%							7.00%							
Lakepoint City	23-031	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%										6.90%							
Lakepoint Transit	23-035	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%										6.90%							
Stockton	23-046	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
Tooele City	23-048	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%			0.10%							7.00%							
Vernon	23-050	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
Wendover	23-052	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
Rush Valley	23-056	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
Lincoln	(a) 23-065	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%										6.90%							
Stansbury Park	(a) 23-066	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%										6.90%							
Dugway Proving Grounds	(a) 23-301	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
MIDA NG - Tooele City	(a) 23-302	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%			0.10%							7.00%							
UIPA Tooele Valley	(a) 23-500	4.85%	*	1.00%	0.25%				0.25%			0.25%										6.60%							
UIPA Twenty Wells	(a) 23-501	4.85%	*	1.00%	0.25%	0.30%			0.25%			0.25%			0.10%							7.00%							
Uintah County	24-000	4.85%	*	1.00%	0.25%							0.25%			0.10%							6.45%							
Naples	24-014	4.85%	*	1.00%	0.25%				0.30%			0.25%			0.10%		0.20%					6.95%							
Vernal	24-024	4.85%	*	1.00%	0.25%				0.30%			0.25%			0.10%		0.20%					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%									7.35%							
Alpine	25-001	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%		0.10%							7.45%							
American Fork	25-002	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%		0.10%							7.45%							
Bluffdale South	25-010	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
Cedar Fort	25-019	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
Draper City South	25-029	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
Eagle Mountain	25-030	4.85%	*	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
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%							

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 July 1, 2025

Please see instructions below

ST = State Sales & Use Tax
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(a) Taxing entity is not an incorporated city or town
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(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.
*See instructions below.

Location	Cnty/ City Code	Cty/																			Hosp RH	Arts & Zoo CZ	City/Town Opt.		Impacted Comm.			Combined Sales Rate
		Common Rates			Transit and Highways										TO	TN	RR	CF	CR									
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM															
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%				0.10%					7.45%							
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%				0.10%					7.45%							
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%							
MIDA MVP - Ut Co	(a) 25-301	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%					1.60%				8.95%							
MIDA NG - Utah Co	(a) 25-302	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
MIDA NG - Bluffdale S	(a) 25-303	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
MIDA NG - Eagle Mt	(a) 25-304	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
MIDA NG - Lehi	(a) 25-305	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
MIDA NG - American Fork	(a) 25-306	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
MIDA NG - Spanish Fork	(a) 25-307	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
Vineyard HTRZ	(c) 25-702	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
ULA Utah County	(a) 25-800	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
ULA Genola	(a) 25-801	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%									7.35%							
ULA Lehi	(a) 25-802	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
ULA Lindon	(a) 25-803	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
ULA Provo	(a) 25-804	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
ULA Vineyard	(a) 25-805	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%				0.10%					7.45%							
Wasatch County	26-000	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							
Charleston	26-003	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							
Daniel	26-005	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							
Heber	26-008	4.85% *	1.00%	0.25%			0.30%	0.25%	0.30%					0.50%	0.10%						7.55%							
Independence	26-009	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%			1.10%			8.35%							
Interlaken	26-010	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							
Midway	26-011	4.85% *	1.00%	0.25%			0.30%	0.25%	0.30%					0.50%	0.10%			1.10%			8.65%							
Park City East	26-013	4.85% *	1.00%	0.25%	0.30%		0.30%	0.25%						0.50%	0.10%			1.60%			9.15%							
Wallsburg	26-014	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							
Hideout	26-020	4.85% *	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%						7.25%							

PART 1 OF 2



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

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OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

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Cnty/ City Code		Common Rates																			Hosp		Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate								
Military Recreation - Wasatch	(a) 26-300	4.85%	*	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%			1.10%			8.35%							
Military Recreation - Hideout	(a) 26-301	4.85%	*	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%			1.10%			8.35%							
Military Recreation - MWR Hotel	(a) 26-302	4.85%	*	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%			1.10%			8.35%							
Military Recreation - GAEC PID	(a) 26-303	4.85%	*	1.00%	0.25%			0.30%	0.25%						0.50%	0.10%			1.10%			8.35%							
Washington County	27-000	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
Apple Valley	27-002	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
Enterprise	27-005	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
Hurricane	27-008	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
Ivins	27-010	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
La Verkin	27-011	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
Leeds	27-012	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
New Harmony	27-015	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
Rockville	27-019	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
St George	27-020	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
Santa Clara	27-021	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
Springdale	27-023	4.85%	*	1.00%	0.25%						0.25%					0.10%			1.60%			8.05%							
Toquerville	27-024	4.85%	*	1.00%	0.25%						0.25%					0.10%						6.45%							
Virgin	27-026	4.85%	*	1.00%	0.25%						0.25%					0.10%			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%							
MIDA NG - St George	(a) 27-301	4.85%	*	1.00%	0.25%					0.30%		0.25%				0.10%						6.75%							
Wayne County	28-000	4.85%	*	1.00%	0.25%			0.30%	0.25%					1.00%								7.65%							
Bicknell	28-001	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%				1.00%								7.95%							
Hanksville	28-005	4.85%	*	1.00%	0.25%			0.30%	0.25%					1.00%								7.65%							
Loa	28-007	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%				1.00%								7.95%							
Lyman	28-008	4.85%	*	1.00%	0.25%			0.30%	0.25%					1.00%								7.65%							
Torrey	28-010	4.85%	*	1.00%	0.25%			0.30%	0.25%	0.30%				1.00%								7.95%							
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%	1.00%					8.25%							
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%							

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 July 1, 2025

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
 CZ = Botanical, Cultural, Zoo Tax
 TO = Town Option Tax
 TN = City or Town Option Tax
 RR = Resort Community Tax (Includes Add'l Resort)
 CF = Correctional Facility Tax
 CR = Capital City Revitalization Tax
 (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.
 *See instructions below.

Cnty/ City																						
Location	Code	Common Rates			Transit and Highways										Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR	Sales Rate	
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%	
MIDA NG - South Ogden	(a) 29-302	4.85% *	1.00%	0.25%	0.25%	0.25%	(a)	0.25%			0.25%		0.05%		0.10%						7.25%	
UIPA WW - Weber Co	(a) 29-500	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 07/01/2025

Location	County City Code	Rate	Tax Type
Rich County	17-ALL	0.30% †	Fixed Guideway
Wayne County	28-ALL	0.30% †	Fixed Guideway
Salt Lake County	18-ALL	0.20% †	Public Transit
Summit County	22-ALL	0.50% †	Rural Hospital
Wayne County	28-ALL	1.00% †	Rural Hospital
UIPA CC - Wellington	04-501		Inland Port new project area
UIPA CC - Emery Co	08-500		Inland Port new project area
UIPA Verk - Spanish Fork	25-501		Ceased location