



State of Utah

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09/25/2024

RE: Education Notice – Animal Sales

Dear Seller:

The Business Taxes and Discovery Division of the Utah State Tax Commission is conducting an education project for those who sell animals in Utah. The information enclosed is designed to help you become familiar with the tax laws that relate to your business and assist you in future compliance to avoid additional tax, penalty, and interest.

All animals – dogs, cats, horses, birds, fish, insects, spiders, reptiles, amphibians, etc. – are considered tangible personal property, and their sale is subject to Utah sales tax. As the seller, you are responsible for collecting the tax from the customer and then reporting and paying it to the Utah State Tax Commission.

What you should do

Please read the enclosed Questions and Answers and Examples, which will help you understand how to report sales and use tax on your Utah sales and purchases.

Every seller with a presence in Utah must have a Utah Sales Tax License. You can apply for a sales tax license online at tap.utah.gov. Once you have your license, you can begin reporting all sales made in Utah on your sales tax returns. If you choose not to become licensed for sales tax, you will be liable for the unreported tax and the associated penalties and interest.

Questions or concerns

For questions or concerns, you can contact us by email at selfreview@utah.gov or by phone from 8:30 a.m. to 4:30 p.m. Monday through Friday:

Teneille	(801) 707-6972
Megan	(801) 903-3438
Jeanette	(385) 290-2170

The enclosed forms are also available on our website at tax.utah.gov/selfreview. For additional information, refer to Utah Code Annotated Title 59 Chapter 12 and Pub-25, Sales and Use Tax General Information.

Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Chris
Tax Examiner Manager

Enclosures