Utah State Tax Commission
Tax and Revenue

Updated April 2023

Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.

Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

Tax Webinars & Videos

- Tax Instruction & Training
- Tax Workshops +
- Tax Webinars & Videos
- Free Online Training
- Are You New to TAP?
- TAP FAQs +
- TAP Help for Sales Taxes
- TAP Help for Withholding, Quick Start Guide
- TAP Help for Garnishments
- SALT Report & Tax FAQ

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.

All webinars are held on the third Thursday of each month and begin at **10:00 a.m.**

Category/Tax Type

Date	Title	Category/Tax Type	Links
Jan 19, 2023	What's new this filing season for income tax	Individual Income Tax	MP4 | PDF
Feb 16, 2023	Sales Tax licensing requirements and application process	Sales Tax	MP4 | PDF
Mar 16, 2023	Who needs to file a Utah Income Tax return?	Individual Income Tax	MP4 | PDF
Apr 20, 2023	Sales Tax rates and how to remit taxes	Sales Tax	Live Stream
May 18, 2023	Income Tax residency, domicile and special instructions	Individual Income Tax	
Jun 15, 2023	Basics of what is taxable and what is exempt from Sales Tax	Sales Tax	
Jul 20, 2023	Income Tax Audit / Exam Process	Tax Audits	
Aug 17, 2023	Sales and Use Tax on Goods Consumed	Sales Tax	
Sep 21, 2023	Taxpayer Access Point (TAP)	Taxpayer Access Point (TAP)	
Oct 19, 2023	Sales Tax Treatment of Real Property vs Tangible Personal Property vs Tangible	Sales Tax	

Sales Tax Rates and How to Remit Taxes

Utah Sales and Use Tax Rates

Sales & Use Tax Rates

- Sales tax rates vary for each community. The rate consists of many smaller sales taxes which are imposed by each community and the state.

- Sales and use tax rates may change on a quarterly basis.

- Some tax rates are required by law for ALL jurisdictions:

State tax rate	4.85%
Local tax rate	1.00%
County option tax rate	0.25%
Utah base sales and use tax rate	**6.10%**

Sales & Use Tax Rates

Each community decides what tax to impose within it's boundaries. There may be certain requirements in place for a jurisdiction to be able to impose a tax. The tax rate can include any of the following tax:

- State sales tax
- Local Sales tax
- County Option Transportation Tax
- Mass Transit Tax
- County Airport, Highway,
- Public Transit Tax
- Botanical, Cultural Zoo Tax (county or municipality)
- Highway Tax
- County Option Sales Tax
- Town Option Tax
- City Option Tax
- Resort Community Tax
- Impacted Communities Tax
- Rural Hospital Tax

SALES & USE TAX RATES

tax.utah.gov/sales/rates

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, 2023

Please see instructions below

ST = State Sales & Use Tax
LS = Local Sales & Use Tax
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MT = Mass Transit Tax
MA = Add'l Mass Transit Tax
MF = Mass tran Fixed Guideway
CT = County Option Transportation
HT = Highways Tax
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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
(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.

Location	Cnty/ City Code	Code for P.S.D.	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	RH	CZ	TO	TN	RR	CF	
Beaver County	01-000	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Beaver City	01-002	01-002	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Milford	01-008	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Minersville	01-009	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Box Elder County	02-000	02-000	4.85% *	1.00%	0.25%																6.10%
Bear River	02-004	02-000	4.85% *	1.00%	0.25%																6.10%
Brigham	02-017	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Corinne	02-025	02-000	4.85% *	1.00%	0.25%																6.10%
Deweyville	02-032	02-000	4.85% *	1.00%	0.25%																6.10%
Elwood	02-035	02-000	4.85% *	1.00%	0.25%																6.10%
Fielding	02-041	02-000	4.85% *	1.00%	0.25%																6.10%
Garland	02-044	02-000	4.85% *	1.00%	0.25%																6.10%
Honeyville	02-054	02-000	4.85% *	1.00%	0.25%																6.10%
Howell	02-057	02-000	4.85% *	1.00%	0.25%																6.10%
Mantua	02-069	02-069	4.85% *	1.00%	0.25%					0.30%											6.40%
Perry	02-086	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Plymouth	02-090	02-000	4.85% *	1.00%	0.25%																6.10%
Portage	02-092	02-000	4.85% *	1.00%	0.25%																6.10%
Snowville	02-100	02-100	4.85% *	1.00%	0.25%												1.00%				7.10%
Tremonton	02-113	02-000	4.85% *	1.00%	0.25%																6.10%
Willard	02-120	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Cache County	03-000	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Amalga	03-001	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Clarkston	03-014	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Cornish	03-017	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Hyde Park	03-032	03-032	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Hyrum	03-033	03-033	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Lewiston	03-036	03-036	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Logan	03-038	03-038	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
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Millville	03-044	03-044	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Newton	03-047	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%

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tax.utah.gov/sales/rates

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As the collector of sales and use tax, all taxes are remitted to the Utah State Tax Commission to be distributed to county and local jurisdictions.

Businesses collecting and remitting taxes need to be familiar with the Combined Sales Rate from rate charts

Impacted Community Taxes

Included in the combined tax rate for affected jurisdictions.

- Resort Community Sales Tax:

Dutch John 1.10%	Green River 1.50%	Boulder 1.0%
Bryce Canyon 1.10%	Escalante 1.10%	Panguitch 1.0%
Tropic 1.0%	Moab 1.60%	Brian Head 1.60%
Kanab 1.0%	Orderville 1.0%	Garden City 1.60%
Alta 1.50%	Brighton 1.10%	Bluff 1.10%
Park City 1.60%	Independence 1.10%	Midway 1.10%
Park City East 1.60%	Springdale 1.60%	Virgin 1.0%
Military Recreation- Park City 1.10%	Military Recreation- Wasatch 1.10%	Military Recreation- Hideout 1.10%
Military Recreation- MWR Hotel 1.10%	Military recreation-GAEC PID 1.10%	

Impacted Community Taxes

- State Correctional Facility Sales Tax:

Salt Lake City - 0.50%
Inland Port Salt lake City - 0.50%
SLC Convention Hotel: - 0.50%

- Exemptions from the resort community and state correctional facility taxes :
  - Grocery food sales.
  - Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes are exempt from resort community and state correctional facility taxes.
    - This exemption does not apply to trailers, off-highway vehicles, snowmobiles, truck-mounted campers, etc.

Grocery Food Sales

tax.utah.gov/sales/food-rate

- State wide grocery food tax rate :

State tax	1.75%
Local Tax	1.0%
County option tax	0.25%
Total Grocery tax	**3.0%**

- What is a Grocery Food item?
  - Substances sold for ingestion or chewing by humans for taste or nutrition. Grocery food does not include alcoholic beverages, tobacco or prepared food.
  - Grocery food includes items sold without eating utensils by a food maker (other than a bakery and tortilla maker), items sold singly and unheated by weight or volume, and bakery items (bagel, bar, biscuit, bread, bun, cake, cookie, croissant, danish, donut, muffin, pastry, pie, roll, tart, torte or tortilla).
    - A container or packaging used to transport food is not considered an eating utensil.

Residential Fuel Taxes

- Sales for residential use of gas, electricity, heat, coal, fuel-oil or other fuels. These products are taxed at the state rate of 2% plus any applicable local and/or public transit tax.

  - Combined tax minus 2.85% state sale and use tax.

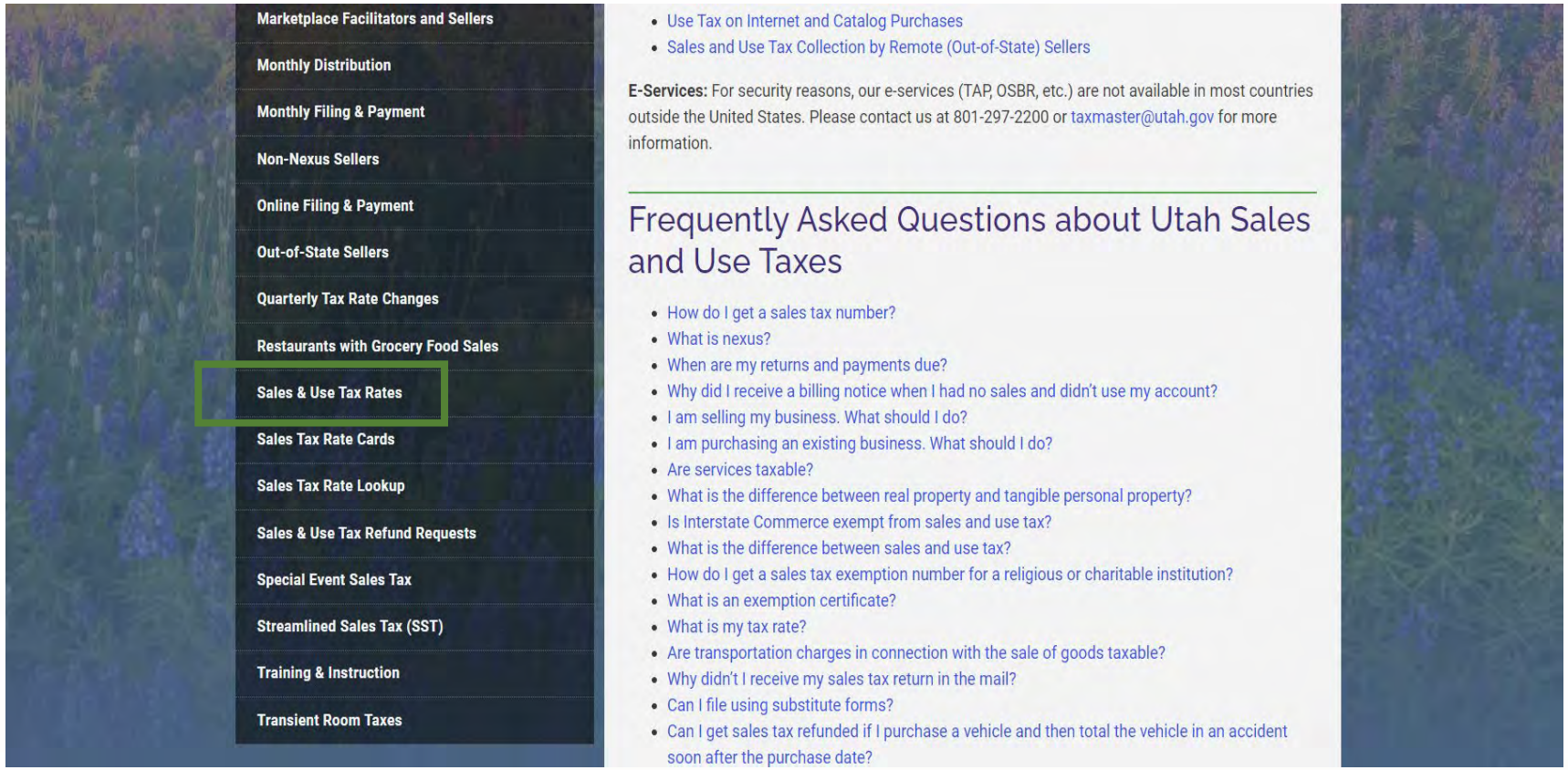
  - Reduction of tax taken on sales and use tax return on line 10.

How Do I Find the Correct Tax Rate?

tax.utah.gov

Sales & Use Tax Rates

- tax.utah.gov/sales



Sales & Use Tax Rates - Combined

Rate Charts

Effective Date	Combined	Combined	Other	Other	Simple	Simple
Apr 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2020	pdf	xlsx	pdf	xlsx	pdf	xlsx

SALES & USE TAX RATES – COMBINED - PDF

2 / 9 97.6%

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Corinne	02-025	02-000	4.85% *	1.00%	0.25%																6.10%
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Mantua	02-069	02-069	4.85% *	1.00%	0.25%					0.30%											6.40%
Perry	02-086	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Plymouth	02-090	02-000	4.85% *	1.00%	0.25%																6.10%
Portage	02-092	02-000	4.85% *	1.00%	0.25%																6.10%
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Hyrum	03-033	03-033	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Lewiston	03-036	03-036	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
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Newton	03-047	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
North Logan	03-049	03-049	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Paradise	03-053	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Providence	03-056	03-056	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Richmond	03-059	03-059	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
River Heights	03-060	03-060	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Smithfield	03-062	03-062	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Wellsville	03-076	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Trenton	03-081	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Nibley	03-098	03-098	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Cache Valley Transit (a)	03-900	03-900	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Carbon County	04-000	04-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Helper	04-016	04-016	4.85% *	1.00%	0.25%							0.25%				0.10%					6.45%

SALES & USE TAX RATES – COMBINED - XLSX

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File Home Insert Page Layout Formulas Data Review View Acrobat Tell me what you want to do...

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. Enable Editing

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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
(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 Coc	Code for P.S.I	Common Rates			Transit and Highways									Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.		Combined
	Location			S	LS	CC	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	Sales Ra
18	Beaver County	01-000	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
19	Beaver City	01-002	01-002	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
20	Milford	01-008	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
21	Minersville	01-009	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
23	Box Elder County	02-000	02-000	4.85% *	1.00%	0.25%																6.10%
24	Bear River	02-004	02-000	4.85% *	1.00%	0.25%																6.10%
25	Brigham	02-017	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
26	Corinne	02-025	02-000	4.85% *	1.00%	0.25%																6.10%
27	Deweyville	02-032	02-000	4.85% *	1.00%	0.25%																6.10%
28	Elwood	02-035	02-000	4.85% *	1.00%	0.25%																6.10%
29	Fielding	02-041	02-000	4.85% *	1.00%	0.25%																6.10%
30	Garland	02-044	02-000	4.85% *	1.00%	0.25%																6.10%
31	Honeyville	02-054	02-000	4.85% *	1.00%	0.25%																6.10%
32	Howell	02-057	02-000	4.85% *	1.00%	0.25%																6.10%
33	Mantua	02-069	02-069	4.85% *	1.00%	0.25%					0.30%											6.40%
34	Perry	02-086	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
35	Plymouth	02-090	02-000	4.85% *	1.00%	0.25%																6.10%
36	Portage	02-092	02-000	4.85% *	1.00%	0.25%																6.10%
37	Snowville	02-100	02-100	4.85% *	1.00%	0.25%												1.00%				7.10%
38	Tremonton	02-113	02-000	4.85% *	1.00%	0.25%																6.10%
39	Willard	02-120	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
41	Cache County	03-000	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
42	Amalga	03-001	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
43	Clarkston	03-014	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
44	Cornish	03-017	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
45	Hyde Park	03-032	03-032	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
46	Hyrum	03-033	03-033	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
47	Lewiston	03-036	03-036	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
48	Logan	03-038	03-038	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
49	Mendon	03-041	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
50	Millville	03-044	03-044	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
51	Newton	03-047	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
52	North Logan	03-049	03-049	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%

Tax Rate Changes

tax.utah.gov/sales

- Marketplace Facilitators and Sellers
- Monthly Distribution
- Monthly Filing & Payment
- Non-Nexus Sellers
- Online Filing & Payment
- Out-of-State Sellers
- Quarterly Tax Rate Changes
- Restaurants with Grocery Food Sales
- Sales & Use Tax Rates
- Sales Tax Rate Cards
- Sales Tax Rate Lookup
- Sales & Use Tax Refund Requests
- Special Event Sales Tax
- Streamlined Sales Tax (SST)
- Training & Instruction
- Transient Room Taxes

- Use Tax on Internet and Catalog Purchases
- Sales and Use Tax Collection by Remote (Out-of-State) Sellers

E-Services: For security reasons, our e-services (TAP, OSBR, etc.) are not available in most countries outside the United States. Please contact us at 801-297-2200 or taxmaster@utah.gov for more information.

Frequently Asked Questions about Utah Sales and Use Taxes

- How do I get a sales tax number?
- What is nexus?
- When are my returns and payments due?
- Why did I receive a billing notice when I had no sales and didn't use my account?
- I am selling my business. What should I do?
- I am purchasing an existing business. What should I do?
- Are services taxable?
- What is the difference between real property and tangible personal property?
- Is Interstate Commerce exempt from sales and use tax?
- What is the difference between sales and use tax?
- How do I get a sales tax exemption number for a religious or charitable institution?
- What is an exemption certificate?
- What is my tax rate?
- Are transportation charges in connection with the sale of goods taxable?
- Why didn't I receive my sales tax return in the mail?
- Can I file using substitute forms?
- Can I get sales tax refunded if I purchase a vehicle and then total the vehicle in an accident soon after the purchase date?
- Where can I get more information?

Tax Rate Changes

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Quarterly Sales Tax Rate Changes

- Sales & Use Tax
- Administrative Rules
- Aircraft Sales Tax
- EFT Payment of Sales Tax
- Electronically Filing Sales Taxes
- Cities, Towns & Counties
- Grocery Food Tax Rate
- Impacted Communities
- Localities – Audits & Forms
- Marketplace Facilitators and Sellers
- Monthly Distribution
- Monthly Filing & Payment
- Non-Nexus Sellers
- Online Filing & Payment

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The following sales tax changes were made effective in the respective quarters listed below. Follow this link to view a listing of tax rates effective each quarter.

Effective Date	Rate Changes
Apr 1, 2023	Second Quarter 2023 Changes
Jan 1, 2023	First Quarter 2023 Changes
Oct 1, 2022	Fourth Quarter 2022 Changes
Jul 1, 2022	Third Quarter 2022 Changes
Apr 1, 2022	Second Quarter 2022 Changes
Jan 1, 2022	First Quarter 2022 Changes
Oct 1, 2021	Fourth Quarter 2021 Changes
Jul 1, 2021	Third Quarter 2021 Changes
Apr 1, 2021	Second Quarter 2021 Changes
Jan 1, 2021	First Quarter 2021 Changes
Oct 1, 2020	Fourth Quarter 2020 Changes

Tax Rate Changes

Changes to tax rates effective April 1, 2023

General Changes

- Lakepoint City 23-031 Newly incorporated city
- Lakepoint Transit 23-035 Modified transit taxing district

Specific Changes

Location	County/City Code	Rate	Notes	Tax Type
Riverton	18-118	1.00%	*	Municipal Transient Room
Annabella	21-001	1.00%	*	Municipal Transient Room
Grantsville	23-023	0.10%	*	Arts & Zoo
Wasatch County	26-ALL	0.10%	*	Arts & Zoo
Morgan County	15-ALL	0.25%	*	County Option Transportation
Morgan County	15-ALL	0.25%	*	Transportation Infrastructure

* New tax

Sales Related Taxes and Fees

- The nature of your business is what determines if you will be required to collect and report related sales tax.

- These taxes are ***in addition*** to the combined sales and use tax rate.

Tax	Imposed By	Rate	Applies To	Return to File
Transient Room Tax	State, county or local	Up to 6.57% Up to 15% Military Installation (MIDA)	Tourist home, hotel, motel, campground or trailer court rental for less than 30 consecutive days.	Sales Transient Room Return
Motor Vehicle Rental Tax	State and county	Up to 9.5%	Short-term leases and rentals (less than 30 days) of motor vehicles- Some exemptions apply.	Sales Tourism Leasing Return
Short Term rentals of Off-highway and Recreational Vehicles	County – currently only Grand County. Washington County imposing effective July 1, 2023	Up to 7%	Short-term rentals of off-highway and recreational vehicles.	Sales Tourism Leasing Return

Sales Related Taxes and Fees

Tax	Imposed By	Rate	Applies To	Return to File
Restaurant	County	Up to 1%	Food, food ingredients and prepared food sold by a restaurant.	Sales Prepared Food Return
Municipal Energy Sales and Use Tax	City or Town	Up to 6%	Sales of natural gas or electricity.	Sales Municipal Energy
Municipal Telecom License	City or town	Up to 3.5%	Charges for telecommunication services.	Municipal Telecom License Tax
Waste Tire Fee	State	$1.00 per tire	Sales of new tires with a rim size up to 24½ inches. Excludes: used tires, bike tires, tire attached to a human propelled device	Misc Sales Fees – Charges Return

Sales Related Taxes and Fees

- The following miscellaneous taxes and fees may also apply to certain sellers. Contact the Tax Commission for more information.

911 Emergency Services Charge	Radio Network Charge- Public Safety Communications Network
Prepaid Disposable Phones and Phone Minutes	Motor Fuel, Aviation Fuel and Special Fuel Taxes
Locomotive Fuel	Cigarette, E-Cigarette, Tobacco and Nicotine Products
Royalty Payment on Unprocessed Brine Shrimp Eggs	Multi Channel Audio and Video Tax
Sexually Explicit Business and Escort Service Tax	Beer

Tax Rates - Sales Related Taxes and Fees

Rate Charts

Effective Date	Combined	Combined	Other	Other	Simple	Simple
Apr 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2020	pdf	xlsx	pdf	xlsx	pdf	xlsx

Tax Rates - Sales Related Taxes and Fees -Other

Total Motor Vehicle rental Tax

UTAH COD
SALE
OTHER SALE
In addition to
Rates In e
Please see

of 2

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.
*Monthly charge per telephone line

Tax Return to be Filed:

Location	Cnty/ City Code	Transient Room TR	SR	TM	TT	MD	Combined Trans Rate	MV	FF	Tourism ST Lease	OH	FG	Telecommunications ES*	SE*	RN*	Tot ES*	TL**	Energy ET
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%
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%				4.57%	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							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Hyde Park							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Hyrum							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	0.90%	6.000%
Lewiston							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Logan							5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Mendon							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Millville							4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.00%	6.000%
Newton							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		

2/8/2023 Page 2 of 10 Prepared by Distribution

Total Transient Room Taxes

Total Restaurant Tax

Tax Rates - Sales Related Taxes and Fees -Other

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 April 1, 2023

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.
*Monthly charge per telephone line
**See instructions

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**

	Cnty/	Tax Return to be Filed:																
	City	Transient Room					Combined	Tourism					Telecommunications					Energy
Location	Coc	TR	SR	TM	TT	MD	Trans Ra	MV	FF	ST Lease	OH	FG	ES	SE	RN	Tot ES	TL**	ET
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%
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%				4.57%	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%				4.57%	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		

Other Taxes

Sales & Use Tax Rates - Simple

Rate Charts

Effective Date	Combined	Combined	Other	Other	Simple	Simple
Apr 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Apr 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2021	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2020	pdf	xlsx	pdf	xlsx	pdf	xlsx

SALES & USE TAX RATES - SIMPLE

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

Rates In effect as of April 1, 2023

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

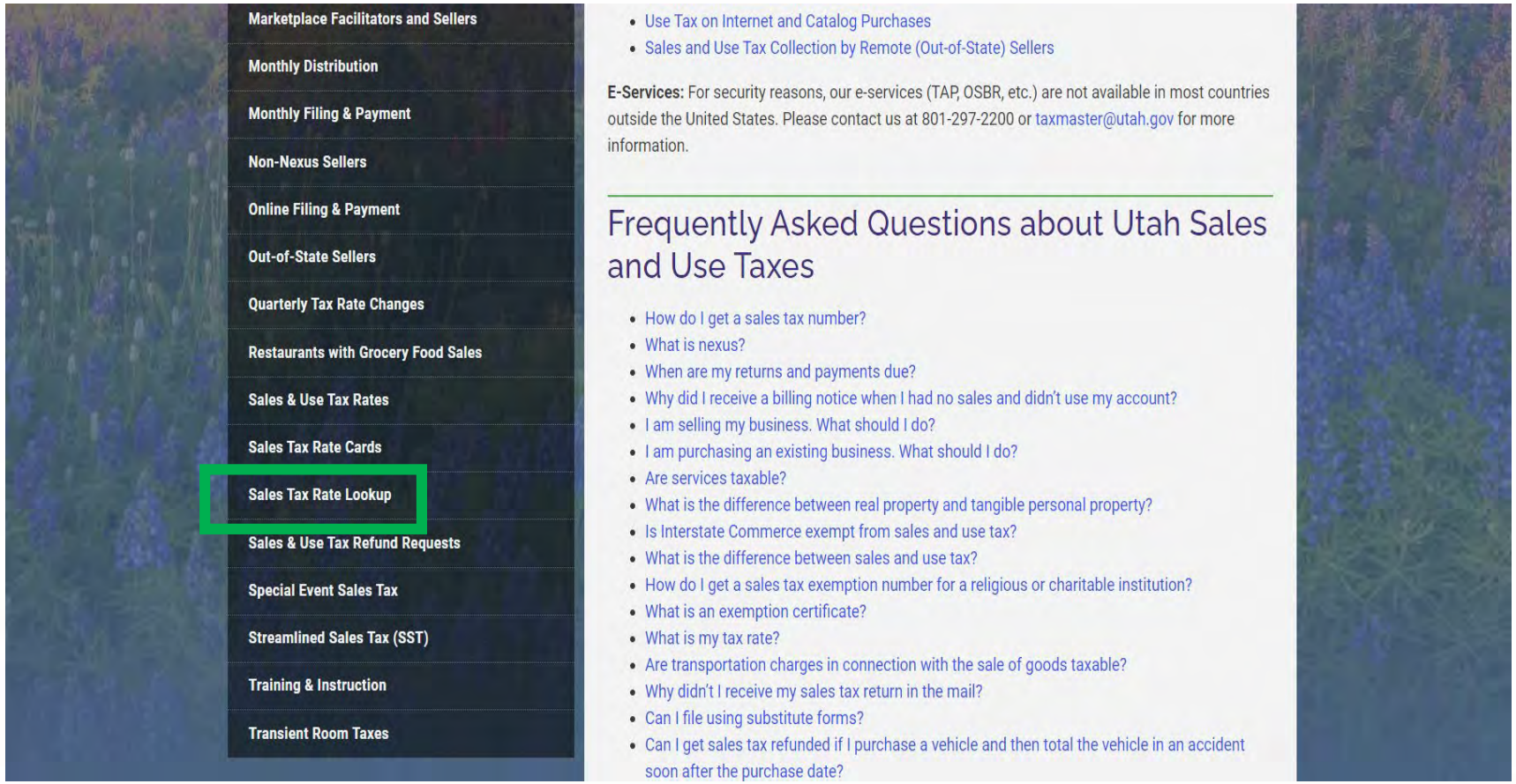
(a) Taxing entity is not an incorporated city or town

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Resort Exempt*
Woodruff	17-010	6.35%	3.00%	10.92%	7.35%	8.85%	
Salt Lake County	18-000	7.25%	3.00%	12.32%	8.25%	16.75%	
Alta	18-003	8.75%	3.00%	13.82%	9.75%	18.25%	7.25%
Brighton	18-010	8.35%	3.00%	14.42%	9.35%	17.85%	7.25%
Bluffdale	18-019	7.25%	3.00%	13.32%	8.25%	16.75%	
Cottonwood Heights	18-020	7.25%	3.00%	13.32%	8.25%	16.75%	
Draper	18-039	7.25%	3.00%	13.32%	8.25%	16.75%	
Herriman	18-060	7.25%	3.00%	13.32%	8.25%	16.75%	
Holladay	18-065	7.25%	3.00%	13.32%	8.25%	16.75%	
Midvale	18-093	7.25%	3.00%	13.32%	8.25%	16.75%	
Millcreek	18-094	7.25%	3.00%	13.32%	8.25%	16.75%	

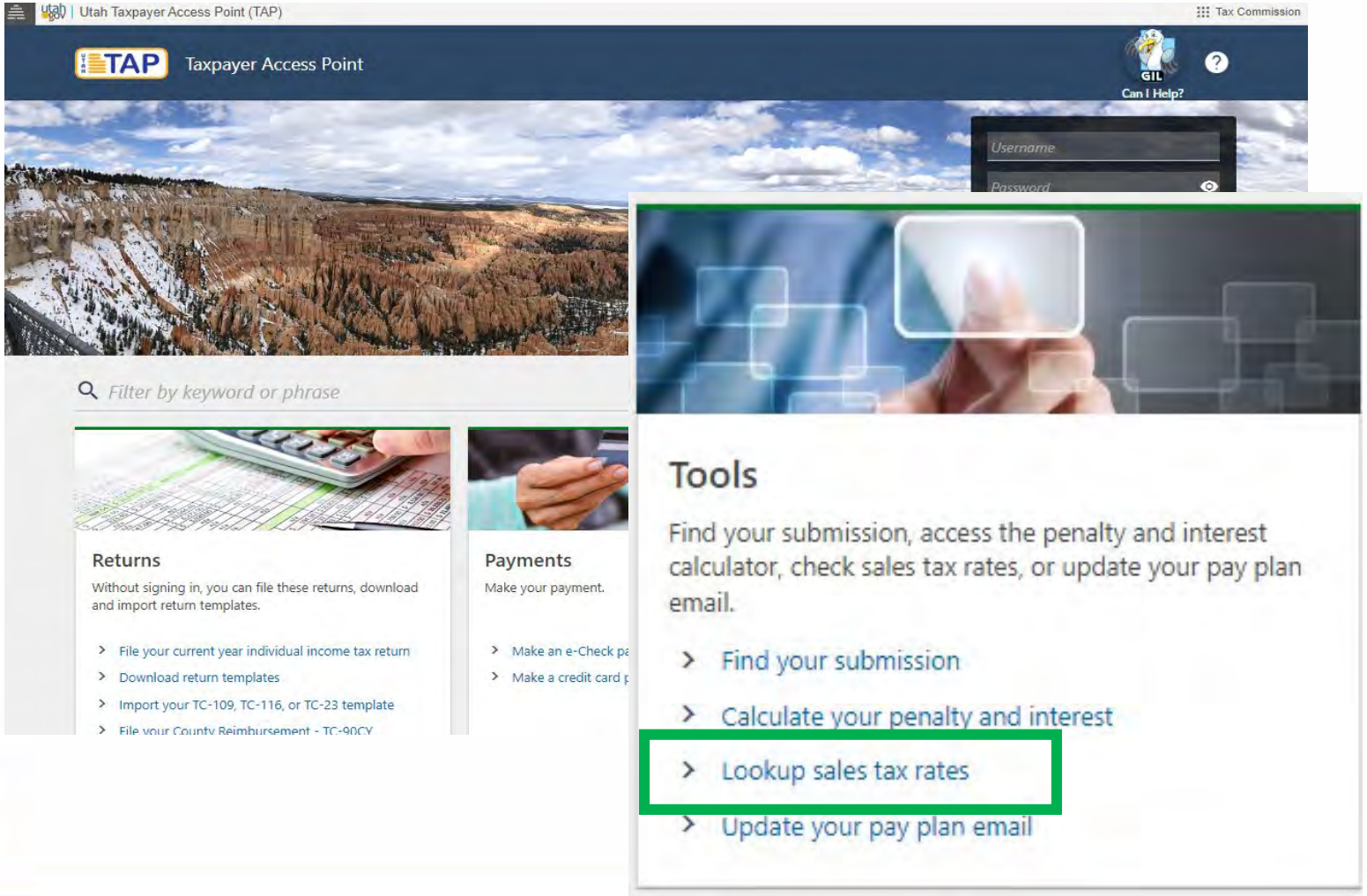
Sales & Use Tax Rates- Rate Look Up

- tax.utah.gov/sales



Sales & Use Tax Rates- Rate Look Up

tap.tax.utah.gov



Sales & Use Tax Rates- Rate Look Up

Instructions

This site is designed to aid businesses in determining sales tax rates for goods and services delivered in Utah. The address and ZIP Code lookup functions will provide the taxing jurisdiction (county/city code) and the sales tax rate for entered addresses and/or ZIP+4 Codes. It will also calculate tax due, when a taxable amount is entered. In addition, users may download the sales tax rate tables from this site.

These lookup functions should be used only to determine sales tax rates for **delivery locations**. The sales tax rates charged by fixed places of business should be obtained from the rate charts found at http://tax.utah.gov/sales/rates.

Click here to access SST rate and boundary files via the Streamlined Sales Tax website.

Click here to access MTSA rate and boundary files.

Sales Tax Rate Lookup Method

Rate for zip code 84134-9000 is 7.7500%.

- (●) **Lookup by street address**
  Use this method if you have a street address and you have a city name or a 5 digit zip. Click the **Get Rate** button to determine a rate.
- ( ) **Lookup by 9 digit zip code**
  Use this method if you have a 9 digit zip code. Click the **Get Rate** button to determine a rate.

Street 1
210 N 1950 W

Street 2

City
Salt Lake City

State
UTAH

5 Digit Zip Code
84134

Standardized Postal Service Address
210 N 1950 W SALT LAKE CITY UT 84134-9000

Get Rate

Sales Tax Rate Lookup Results

Zip Code
84134-9000

City
Salt Lake City

County
Salt Lake County

County City Code
18-122

Taxable Amount
15,000.00

Rate
7.75%

Rate Found

Tax
1,162.50

Total
16,162.50

NOTE: If you are unable to find a standardized postal service address on this site, please use the United States Postal Service website to lookup a zip code at www.usps.com.

What Tax Rate Do I Collect?

Sales Tax Sourcing

To determine the correct rate to charge a sale must be allocated or sourced to a specific jurisdiction.

Point-of-sale

Tax collected by the seller is based on the location where the sale occurred.

Examples

1. Fixed location(s)
2. Non-fixed location(s)
3. Non-Utah merchandise
4. Leases and Rentals

What Tax Rate Do I Collect?

Scenario 1 – Fixed Location(s)

Sales made or orders receive at a seller's fixed place of business (one or more locations) are taxable at the rate applicable to the fixed location.

- A jeweler has a store in Park City and a second store in Moab:
  - Park City store collects current sales tax rate for Park City
  - Moab store collects current sales tax rate for Moab

What Tax Rate Do I Collect?

Scenario 2– Non-Fixed Location(s)

There may be situations where even though a seller has a fixed place of business the tax may be sourced to another location.

Services performed at non-fixed location

- A car detailing shop which also provides mobile detailing.
  - If a car is brought to the shop for detailing then the tax would be sourced to the fixed shop location.
  - If the car is detailed at the customer's location then it is sourced to the location of the car.
    - If the seller sells tangible personal property on the same invoice as the service, the transaction must the **sourced to the seller's fixed place of business.**

What Tax Rate Do I Collect?

Scenario 3 – Non-Utah Merchandise

Items shipped directly to Utah consumer

Even if the seller has nexus in Utah, the seller may still have to collect tax rate in effect at buyer's location.

Example:

- Furniture seller has a location in Utah but also has a website, customer buys a couch on the website and has it shipped directly to customer's home.
  - If the order is received at the seller's Utah location then the sale is sourced to the seller's Utah location.
  - If the order is received at an out of state location then the sale is sourced to the customer's location.

What Tax Rate Do I Collect?

Scenario 4 – *Leases and Rentals*

Non-motor vehicle

- Items leased or rented with recurring payments.
  - Location the customer receives the item for down and first payments
  - Buyer's location for remaining payments
- If there are no recurring payments:
  - Seller's location if in Utah
  - Buyer's location if shipped into Utah

Motor vehicle leases or rentals

- Buyer's location (see. §59-12-214(b))
  - All payments including down and first payments.

Exception: Seller's Utah Location if no recurring payments

What Tax Rate Do I Collect?

tax.utah.gov/forms/pubs/pub-25.pdf - Publication 25- page 5

Chart 1: General Sourcing Rules

Transaction Type	Source to:	Exceptions
Retail sale of tangible personal property **in Utah** (including vending machine operators and sellers who sell from mobile inventory)*	**Seller's fixed place of business** (whether or not the goods or services are delivered) **Location where inventory is warehoused** for vending machine operators and sellers who sell from mobile inventory	Sales at special events (fairs, swap meets, races, etc.) are **sourced to the event location.**
Retail sale of taxable services **in Utah** when seller also sells tangible personal property*	**Seller's fixed place of business OR customer's location** (seller's preference)	If the seller sells tangible personal property on the same invoice as the service, the transaction must be **sourced to the seller's fixed place of business.** Sales at special events (fairs, swap meets, etc.) are **sourced to the event location.**
Retail sale of taxable services **in Utah** when seller does not sell any tangible personal property*	**Customer's location**	
Retail sale of tangible personal property (including manufactured/mobile/modular homes, motor vehicles, aircrafts and watercrafts) or taxable services **from outside Utah***	**Buyer's location** (the place the buyer receives the service or property)	
Retail sale of admissions	**Location of activity or event** (regardless of ticket purchase location)	
Retail sale of prewritten computer software where there is no transfer of a copy of the software to the buyer	See Publication 64	
Lease or rental of tangible personal property* (other than motor vehicles, semi-trailers, trailers 10,000 pounds or less, and aircraft)	**Location the customer receives the goods or services** for down payment and first payment **Location of the item** for subsequent payments	If there are no recurring payments: • **source to the location the customer receives the goods or services.** • **source to the customer's location** if shipped from outside the state to a Utah customer.
Lease or rental of motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft	**Customer's location (address)** for all payments, including down and first payments	If there are no recurring payments, source to the seller's fixed place of business.

How to Remit Taxes

Remitting Sales and Sales Related Tax Returns

- All sales and sales related tax returns must be filed electronically.
  - Taxpayer Access Point (TAP)- tap.utah.gov
  - Streamlined Sales Tax (SST)- streamlinedsalestax.org/

- Once your sales and use tax application has been approved, you will receive:
  - A letter notifying you of your account number, return filing frequency and the returns and schedules you will be required to file.

  - A TAP PIN letter a couple of days after the initial letter. You will need this PIN to add access to your tap account
    - All sales related account numbers issued will have a unique account number, but the TAP PIN will be the same as the sales tax account.

- A return **must** be filed for each reporting period **even if no business was conducted** (monthly, quarterly or annually).

Sales and Sales Related Tax Types

Tax Type	Account Number
Sales & Use Tax	XXXXXXXX-XXX-STC
Prepared Food/Restaurant	XXXXXXXX-XXX-SPF
Transient Room	XXXXXXXX-XXX-STR
Tourism/Motor Vehicle Leasing	XXXXXXXX-XXX-STL
Miscellaneous	XXXXXXXX-XXX-SWT
Tobacco / Cigarettes / E-Cigarettes	XXXXXXXX-XXX-TOB
Municipal Energy	XXXXXXXX-XXX-STE
Municipal Telecom	XXXXXXXX-XXX-SMT
Emergency Services	XXXXXXXX-XXX-SEM
Special Event	XXXXXXXX-XXX-SSE

Sales and Sales Related Filing Frequency

Filing Frequency		
Annual Tax Liability	**Filing Status**	**Due Dates**
Less than $1,000	Annual Filer	January 31
$1,000 to $50,000	Quarterly Filer	January 31 April 30 July 31 October 31
$50,001 to $95,999	Monthly Filer	January 31 February 28/29 March 31 April 30 May 31 June 30 July 31 Aug 31 September 30 October 31 November 30 December 31
$96,000 or more	Monthly Filer (EFT payments required)	

Returns are due by the last day of the month after the filing period ends.

- If the last day of the month is a weekend or legal holiday, the return is due the next business day.
- Sales tax accounts are reviewed annually. Account holder is notified by mail if filing frequency changes.
- Sales related accounts will **ALWAYS** have the same filing frequency as the sales tax account.

What Type of Sales Tax Return?

- Reporting of the combined sales and use taxes.

- **TC-62S – Single Utah business location.**
  - One tax rate for single location (full combined rate)

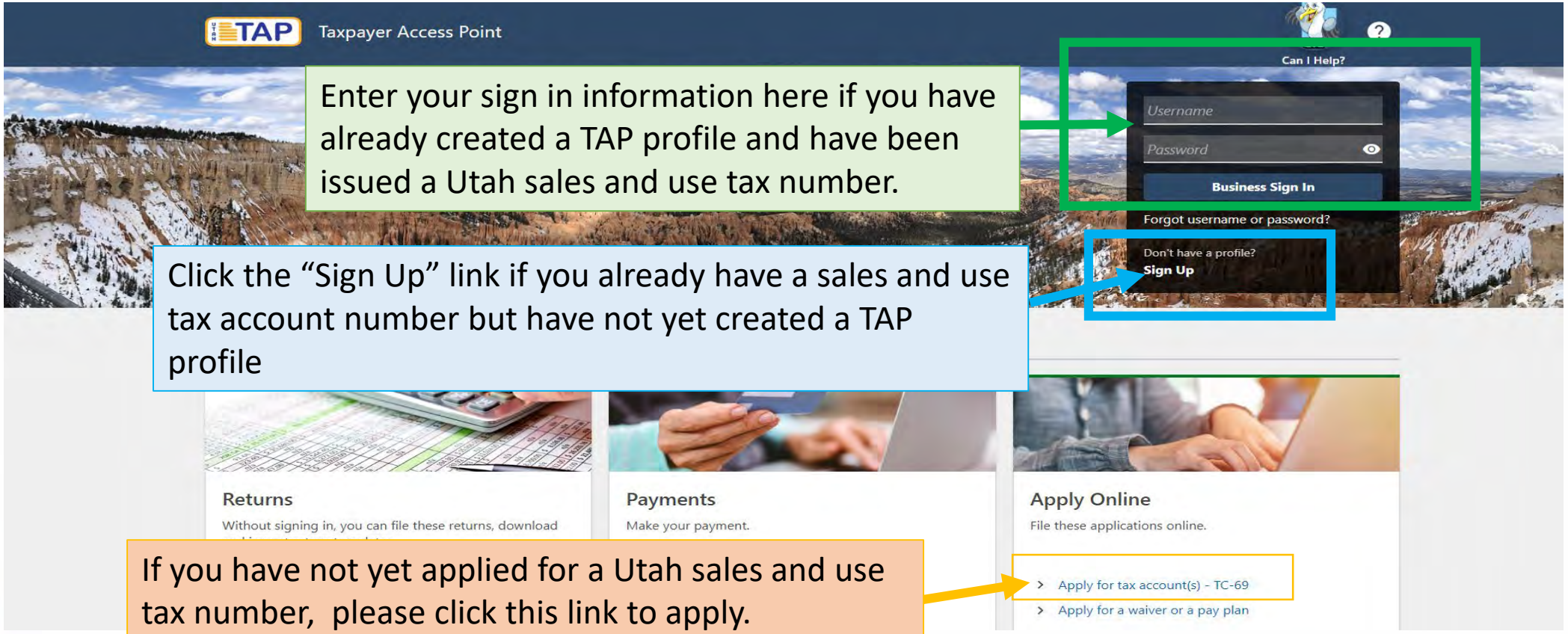
- **TC-62M – Multiple or non-fixed business locations**
  - Multiple tax rates - Must tell us what jurisdiction sale was sourced to:
    - Schedule A– Multiple Utah business locations – Non-grocery food items (full combined rate)
    - Schedule AG- Multiple Utah business locations – Grocery food items (3% statewide grocery rate)
    - Schedule J– Sales from non fixed business locations – Non-grocery food items (full combined rate)
    - Schedule JG- Sales from non fixed business locations – Grocery food items (3% statewide grocery rate)

- **TC-62X - Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes in an impacted community.**
  - combined rate minus the impacted community rate.

Note: The TC-62X schedule can be filed along with both the TC-62S and TC-62M – Use this schedule in place of the schedule A or J on these types of transactions.

Filing your returns in TAP

tap.utah.gov



Enter your sign in information here if you have already created a TAP profile and have been issued a Utah sales and use tax number.

Click the "Sign Up" link if you already have a sales and use tax account number but have not yet created a TAP profile

If you have not yet applied for a Utah sales and use tax number, please click this link to apply.
Note: This account will not be available immediately. Processing time will apply.

Filing your returns in TAP

TAP Taxpayer Access Point | Gentax Production Support Staging S - UTS | GIL Can I Help?

SALES TAX ACCOUNT - SINGLE LOCATION
-*3333
210 N 1950 W
SALT LAKE CITY UT 84134-9000

Welcome, SingleLocation
Manage My Profile

Home | Action Center 2 | Settings | I Want To...

If you are filing a return for the current tax period, you may click the "File now" link to be taken directly into the return.

Sales and Use Tax
SALES TAX ACCOUNT - SINGLE LOCATION
210 N 1950 W
SALT LAKE CITY UT 84134-9000
Action Center Items 1

Period: 31-Mar-2023
Sales and Use Tax Return
Due
01-May-2023

- File now
- Download return templates

Account
Quarterly
15726829-002-STC
Balance
$0.00

- Make a payment
- File, view, or amend returns
- Request waiver, payment plan, or payment plan email

To view full account history and all tax periods, click the "File, view or amend returns" link.

Filing your returns in TAP

TAP Taxpayer Access Point

GIL Can I Help?

SALES TAX ACCOUNT - SINGLE LOCATION

Sales and Use Tax Return
31-Mar-2023
Sales and Use Tax
15726829-002-STC
SALES TAX ACCOUNT - SINGLE LOCATIO

Sales and Use Tax Return

If you need to make changes to your account (New Location, closing location, drop shipping, grocery food, etc) click "Yes" here to update your account.

Indicates sales tax return you are filing

Current Filing Requirements

Return Information

Do you need to make a change to your tax account?

No | Yes

Help

You will file form:

TC-62S Single place of business

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel | Save Draft | Previous | Next

Filing your returns in TAP

Sales and Use Tax Return

31-Mar-2023

Sales and Use Tax

15726829-002-STC

SALES TAX ACCOUNT - SINGLE LOCATION

Sales and Use Tax Return

Current Filing Requirements — Taxable Sales Detail

Taxable Sales Detail

Help

1. Total sales of goods and services
12,000.00

2. Exempt sales included in line 1
1,500.00

3. Taxable sales
10,500.00

4. Goods purchased tax free and used by you
650.00

5. Total taxable amounts
11,150.00

6. Adjustments
-2,200.00

If you entered an amount in line 6, you must provide an explanation of the adjustment(s) below

Returned goods from the holiday season.

7. Net taxable sales and purchases
8,950.00

Taxable Sales Detail

Line 1. Total sales of goods and services

Enter your total sales (cash, credit, installment, exempt, etc.) of all goods and services in Utah. Do not include sales tax collected as part of the total sales. Total sales cannot be a negative amount.

Line 2. Exempt sales included in line 1

Enter the total amount of exempt sales included in line 1. Do not report details of exempt sales with this return, but keep evidence to support all exempt sales claimed. See Publication 25 for detailed exemption information. The amount on this line cannot be greater than the amount on line 1.

Line 3. Taxable Sales

TAP will total this line for you.

Line 4. Goods purchased tax free and used by you

Enter the amount paid for items purchased tax-free that you did not resell but you used (e.g. office supplies, office or shop equipment, or computer hardware and software). This cannot be a negative amount.

Line 5. Total Taxable amounts

TAP will total this line for you.

Line 6. Adjustments

Enter any adjustments for sales or purchases reported in previous periods, such as bad debts, returned goods or cash discounts allowed, or excess tax collected. All adjustments should be reported as taxable sales amounts and can be either negative or positive numbers.

If you enter amounts on line 6, you must type in supporting information in the adjustments text box provided. Include the reason for the adjustment, filing periods and specific line items from schedules that are being adjusted. You may also attach supporting documentation at a later step, before filing your return, using *Add Attachment*.

Line 7. Net taxable sales and purchases

TAP will calculate for you.

Filing your returns in TAP

Tax Calculation

Help

8a. Non-food and prepared food

Sales

8,950.00

Tax rate

0.0775

Sales tax

693.63

8b. Grocery food

Sales

0.00

Tax rate

0.0300

Sales tax

0.00

9. Total tax

693.63

Filing tax returns with single location(TC-62S) will populate tax rate for each tax period

Tax Calculation

Enter amount of sales for non-food and prepared food, grocery food sales, sales for multiple fixed locations, and sales for related sales tax in this section.

At the beginning of your return, TAP will display what additional returns or schedules, if applicable, you may be required to file.

Schedules

If you are required to file any schedules, you will enter the schedule amounts after the Taxable Sales Detail. TAP will display all applicable schedule to your account (Schedule A, AG, J, JG, or X).

Schedule Summary

Review the summary for accuracy. Errors will display in Red and will need to be corrected to continue.

Line 8a. Non-food and prepared food sales

Enter the amount of sales here.

Line 8b. Tax calculation grocery food sales

If you have grocery food sales, report total tax for grocery food. Grocery food does not include alcoholic beverages, tobacco or prepared food.

Line 9. Total Tax

TAP will total tax due for you.

Filing your returns in TAP

Help

9. Total tax

693.63

10. Residential fuel

Residential fuel amount

0.00

Residential fuel rate

0.0285

Residential fuel tax

0.00

11. Total state and local taxes due

693.63

14. Net tax due

693.63

If line 14 is negative, please provide an explanation for negative tax.

Line 10. Residential fuels included in line 7

Enter sales of electricity, heat, gas, coal, fuel oil and other fuels sold for residential use included in line 7. TAP will calculate the credit by multiplying the amount of these sales by the rate in effect as of your filing period. See Publication 25 for details. This cannot be a negative amount. Only retailers making sales of fuel for residential use may claim this credit.

Line 11. Total state and local taxes due

TAP will total for you.

Line 12. Seller discount, for monthly filers only

TAP will compute the seller discount by multiplying the amount on line 11 by .0131. The result will display on line 12. **Only sellers that pay sales taxes monthly qualify for the seller discount. The Tax Commission must authorize monthly filing.** Monthly filers required to pay by EFT (Electronic Funds Transfer) or who pay by some other method are not eligible for the discount. ACH Debit payments made from TAP (Taxpayer Access Point) qualify as EFT. When initiating your payment, select the return/period payment type.

If payments are made past the due date and do not meet these requirements, the seller discount will be disallowed.

Line 13. Additional grocery food seller discount, if applicable, for monthly filers only

TAP will compute for you. See Publication 25 for monthly filing requirements.

Line 14. Net tax due

TAP will total this line for you.

Filing your returns in TAP

Sales and Use Tax Return

Current Filing Requirements | Taxable Sales Detail | Tax Calculation | Attachments

Attachments

You are not required to include any attachments. If there are any supporting documents you would like to include with this submission you may attach them here.

Add Attachment

Cancel | Save Draft

Sales and Use Tax Return

Current Filing Requirements | Taxable Sales Detail | Tax Calculation | Attachments | Review and Submit

Summary

Net taxable sales and purchases :	8,950.00
Net tax due :	693.63

Disclaimer

By selecting yes, you declare under penalties of perjury the information on this return is true, correct, and complete to the best of your knowledge and belief.

No | Yes

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel | Save Draft | Previous | Submit

Attachments

You may attach any supporting documentation from line 6 adjustments, or if line 14 has a negative tax due (required).

Summary

Review summary and answer Yes to the Disclaimer.

When finished, click *Submit* and enter your password to file your return.

TAP Return Confirmation

Confirmation

Apr 13, 2023, 15:15:05 (Mountain Time)
TC-62 Sales and Use Tax

Thank you for using TAP.

Your confirmation number is **1-599-721-536**.

Your request to submit the following has been sent:

Account #: 15726829-002-STC
Filing Period Ending: 3/31/2023
Total Tax Due: $693.63

Payment for Total Tax Due is required as a separate transaction.

Do not send a paper copy of your return.

Please print this screen for your records.

If you have questions, please contact:

- TAP Help: TAPSupport@utah.gov or 801-297-3996
- Business or Income Tax: Taxmaster@utah.gov or 801-297-2200 (800-662-4335)

Print Confirmation

Paper Check

Pay Online

Printable View

OK

Creates a coupon to print and mail with your payment.

Opens the TAP portal to submit your payment electronically.

Allows you to print a transcript of the return filed.

Sales Tax Return Transcript

Utah State Tax Commission
Taxpayer Services Division 210 N 1950 W Salt Lake City UT 84134

Date Generated: April 13, 2023
TAPRTSTCM

Utah Tax Form Transcript

This transcript contains the information in our system at the time the transcript was created.

TC-62S - Sales and Use Return

TAP Confirmation #: 1-599-721-536

Account number	15726829-002-STC
Business name	SALES TAX ACCOUNT - SINGLE LOCATION
Address	210 N 1950 W SALT LAKE CITY UT 84134-9000
Period period begin	01/01/2023
Period period end	03/31/2023
Return due date	05/01/2023
Received Date	
Amended return	No
Total sales of goods and services	$12,000.00
Exempt sales	$1,500.00
Taxable sales	$10,500.00
Goods purchased tax free and used by you	$650.00
Total taxable amounts	$11,150.00
Adjustments	-$2,200.00
Net taxable sales and purchases	$8,950.00
Location code for single location	18122
Tax rate for single location	0.0775
Grocery food rate for a single location	0.0300
Non-food and prepared food sales	$693.63
Grocery food sales	$0.00
Total tax	$693.63
Residential fuels	$0.00
Total state and local taxes due	$693.63
Seller discount, for monthly filers only (Total state and local taxes due x .0131)	$0.00
Additional grocery food seller discount, for monthly filers only	$0.00
Net tax due	$693.63

Filing your return in TAP – TC-62M

Sales and Use Tax Return
31-Mar-2023
Sales and Use Tax
15768018-002-STC
SALES TAX ACCOUNT -

Sales and Use Tax Return

Current Filing Requirements

Shows return you will be filing – Multiple places of business

Return Information Help

Do you need to make a change to your tax account?

No | Yes

You will file form:

TC62M Multiple places of business

You will file the following schedule(s) with this return:

Schedule A Sales of NON-FOOD and PREPARED FOOD from fixed Utah locations

Schedule AG Sales of GROCERY FOOD from fixed Utah locations

Schedule J Sales of NON-FOOD and PREPARED FOOD from places other than fixed Utah locations

Schedule JG Sales of GROCERY FOOD from places other than fixed Utah locations

Schedule X Sales exempt from impacted communities tax

Shows which schedules are required to be filed with the return.

Cancel | Save Draft | Previous | Next

Importing TC-62M Return

Sales and Use Tax Return

Current Filing Requirements | Import Return

The TC-62M has an excel template available that you may download. You may then upload the completed template to TAP.

There is no requirement to use the template.

Import Your Return

Click the link below if you would like to import your return from a spreadsheet. When you are ready, click next to input or verify the information.

Import Your Return

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel | Save Draft | Previous | Next

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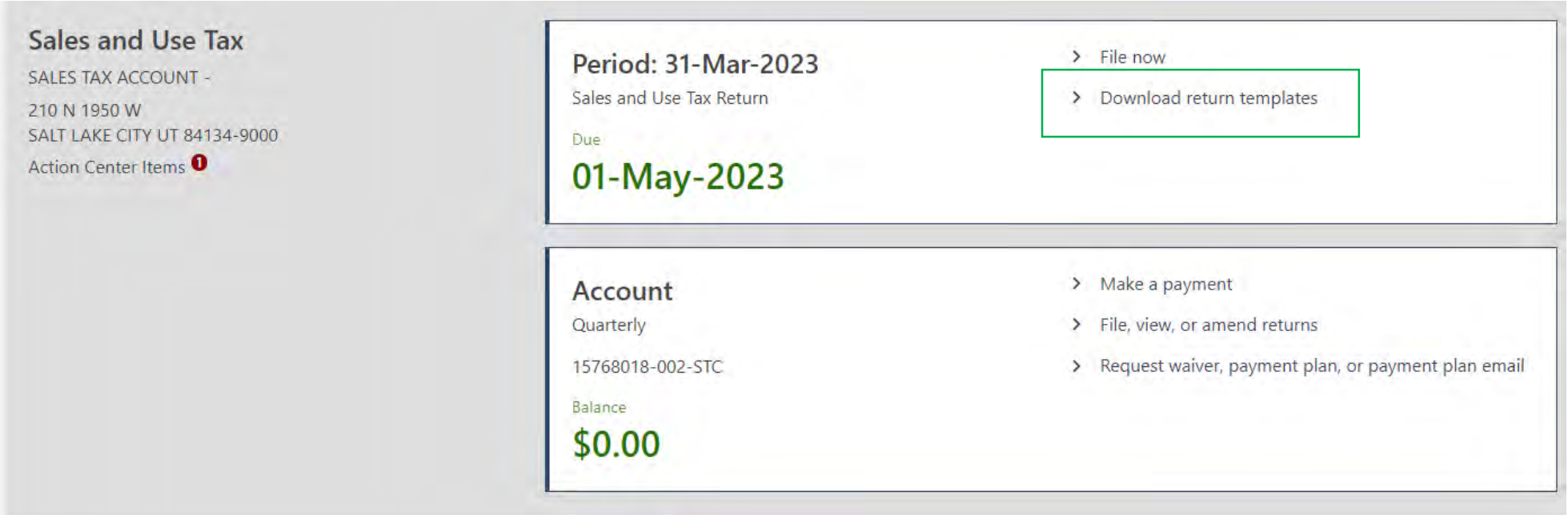
Return Templates



Return Templates

Instructions

Click a link below to download a template or instructions. Fill out templates and save as Excel .xls files. Log into your TAP account to upload your saved file.

Select a Tax Type

- Beer Taxes
- Cigarette / Tobacco Taxes
- Fuel Taxes
- O & G Conservation and Severence Taxes
- Insurance Taxes
- State and Local Tax (Salt) Report
- Property Taxes
- Sales Taxes
- Telecom Taxes
- Withholding Taxes
- International Fuels Tax Association

Return Templates

Sales Taxes

TC-62M

TC-62M Template

TC-62E

TC-62E Template

TC-62E Instructions

TC-62T

TC-62T Template

TC-62T Instructions

TC-62W

TC-62W Template

TC-62W Instructions

TC-62F

TC-62F Template

TC-62F Instructions

TC-62L

TC-62L Template - January 2022 and After

TC-62L Instructions - January 2022 and After

TC-62L Template - December 2021 and Prior

TC-62L Instructions - December 2021 and Prior

Return Templates

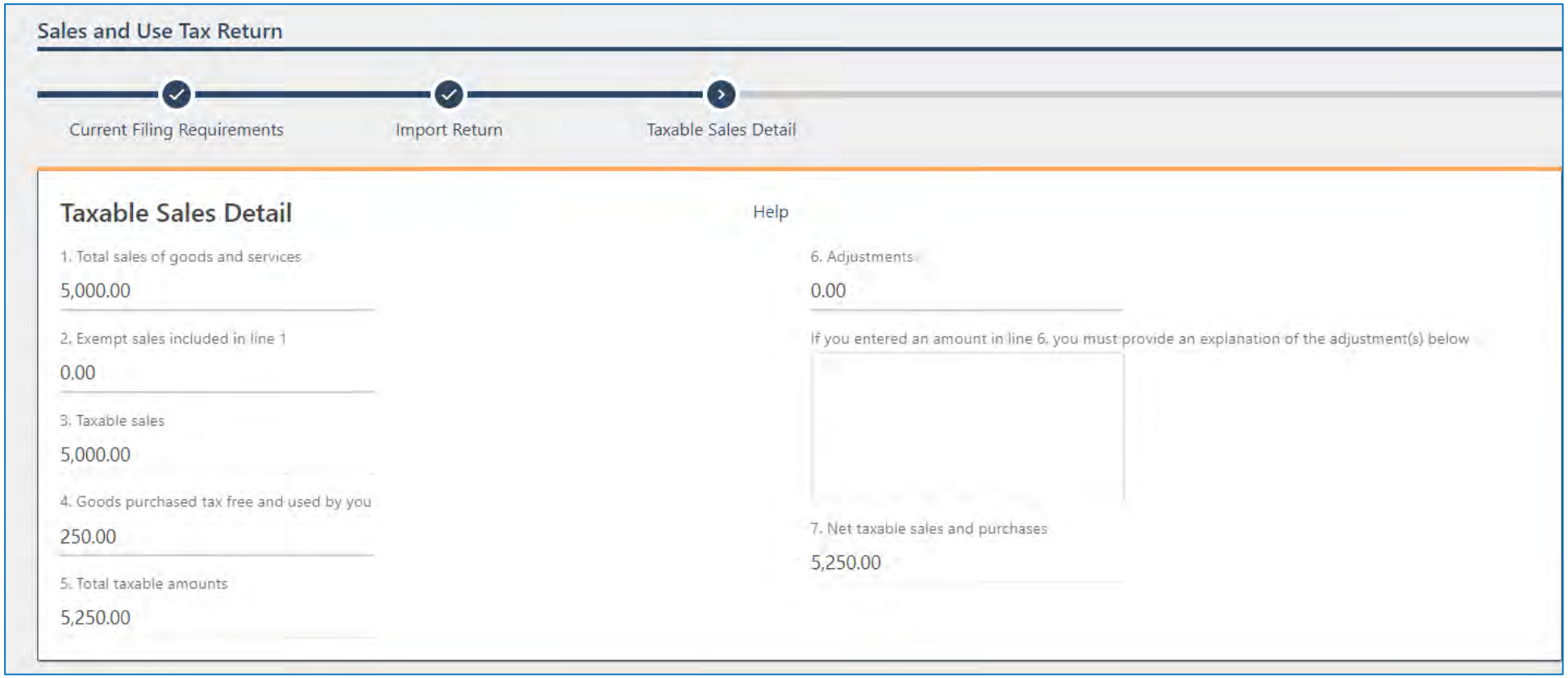
	A	B	C	D
1	**TC-62M - Sales and Use Tax Return**			
2	Account ID		*Format: 99999999-999-STC*	
3	Filing Period		*Format: mm/dd/yyyy*	
4	Amended Return?	No	If amended, select or type "Yes".	
5				
6	**Taxable Sales Detail**			
7	1. Total sales of goods and services			
8	2. Exempt sales included in line 1			
9	3. Taxable sales (line 1 minus line 2)	$ -		
10	4. Goods purchased tax free and used by you			
11	5. Total taxable amounts (line 3 plus line 4)	$ -		
12	6. Adjustments			
13	7. Net taxable sales and purchases (line 5 plus line 6)	$ -		
14				
15	**Sales Tax Detail**			
16	8. Tax calculation			
17	*a. Non-food and prepared food sales*			
18	Total tax from Schedule A	$ -		
19	Total tax from Schedule J	$ -		
20	Total tax from Schedule X	$ -		
21	*b. Grocery food sales, not including prepared food*			
22	Total tax from Schedule AG	$ -		
23	Total tax from Schedule JG	$ -		
24				
25	9. Total tax (sum of lines 8a through 8b)	$ -		
26				
27	10. Residential fuels			
28	a. Residential fuels included in line 7			
29	b. Residential fuel tax rate	0.0270		

Instructions | **Main** | ScheduleA | ScheduleAG | ScheduleJ | ScheduleJG | ScheduleX

All sales tax schedules are available in template

Filing your return in TAP – TC-62M

- If you elect not to use the template, lines 1-7 of the TC-62M are the same as the TC-62S.



Filing your return in TAP – TC-62M

- TC-62M line 8 will not have a tax rate listed as you are reporting sales tax for multiple jurisdictions. You will have schedules to complete, depending on where your sales are occurring, and the types of items you are selling.

- The schedules you may be required to file are:
  - Schedule A– Sales from Utah business locations – Non-grocery food items
  - Schedule AG- Sales from Utah business locations – Grocery food items
  - Schedule J– Sales from non fixed business locations – Non-grocery food items
  - Schedule JG- Sales from non fixed business locations – Grocery food items
  - TC-62X - Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes in an impacted community.

Note:TC-62X may need to be filed with both TC-62S and TC-62M returns.

TC-62M Schedules

Sales and Use Tax Return

Current Filing Requirements | Import Return | Taxable Sales Detail | Schedule A

Filter

Location	Outlet Number	County/City Code	Net Taxable Sales	Tax Rate	Sales & Use Tax
SALES TAX ACCOUNT 210 N 1950 W SALT LA	0001	18-122	500.00	0.0775	38.75

Sales and Use Tax Return

Current Filing Requirements | Import Return | Taxable Sales Detail | Schedule A | Schedule AG

Filter

Location	Outlet Number	County/City Code	Net Taxable Sales	Tax Rate	Sales & Use Tax
SALES TAX ACCOUNT 210 N 1950 W SALT LA	0001	18-122	0.00	0.0300	0.00

Sales and Use Tax Return

Requirements | Import Return | Taxable Sales Detail | Schedule A | Schedule AG | Schedule J

Instructions

Select the location and enter the net taxable sales below.

Filter

	Location	County	County/City Code	Net Taxable Sales	Tax Rate	Sales & Use Tax
	Bountiful	Davis	06004	1,000.00	0.0725	72.50
	American Fork	Utah	25002	400.00	0.0725	29.00
	Heber	Wasatch	26008	350.00	0.0665	23.28

Sales and Use Tax Return

Return | Taxable Sales Detail | Schedule A | Schedule AG | Schedule J | Schedule JG

Instructions

Select the location and enter the net taxable sales below.

Filter

Location	County/City Code	Net Taxable Sales	Tax Rate	Sales & Use Tax

Sales and Use Tax Return

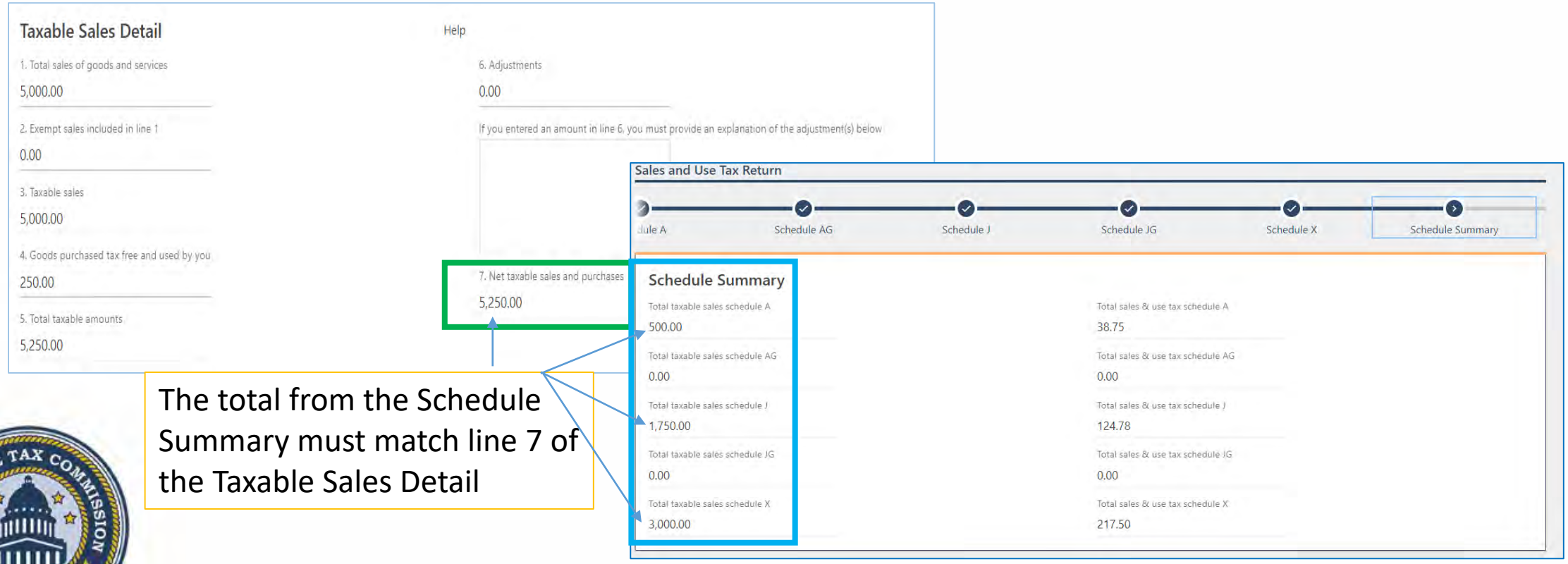
ales Detail | Schedule A | Schedule AG | Schedule J | Schedule JG | Schedule X

Filter

Location	County/City Code	Net Taxable Sales	Tax Rate	Sales and Use Tax
Salt Lake City	18-122	3,000.00	0.0725	217.50

Filing your return in TAP – TC-62M

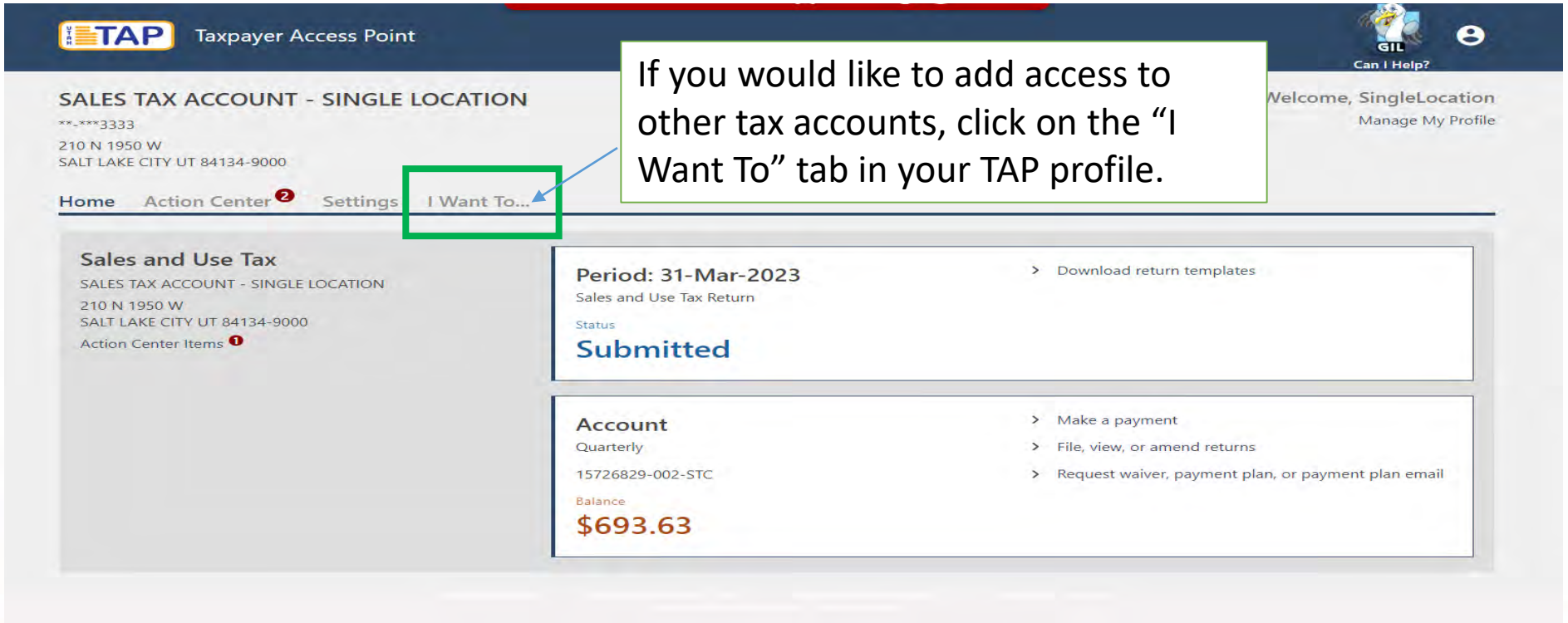
- Combined total of all schedules must match the total on line 7 of the return. **Do not** double report sales on multiple schedules.



The total from the Schedule Summary must match line 7 of the Taxable Sales Detail

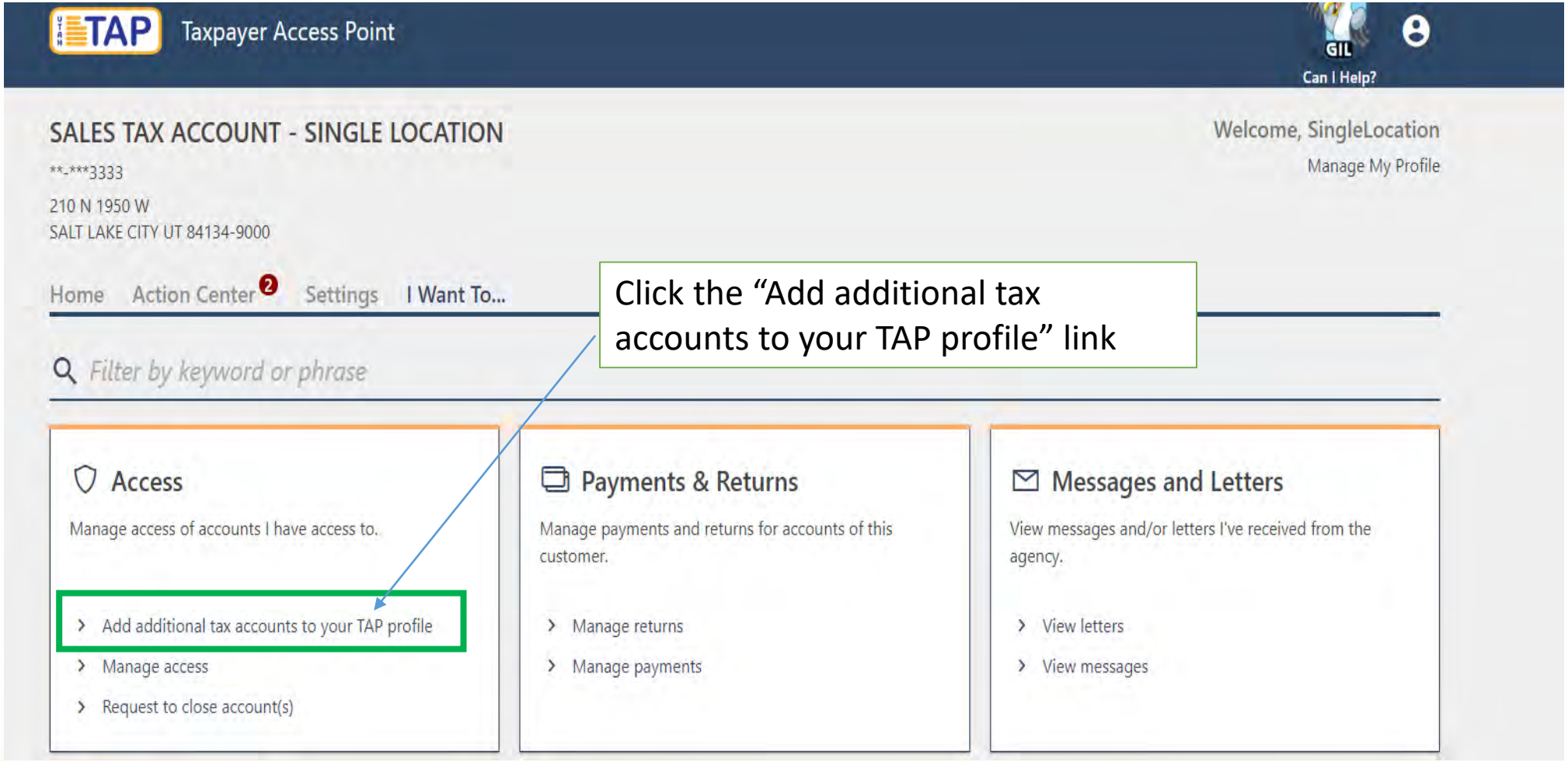
Adding Access In TAP To Other Accounts

- You may add access to your sales and sales related accounts once you are logged in through your TAP profile.
  - You will need to add each account separately
- You may add access to a third party account if you are the owner of that company or have a Power of Attorney designation to file on their behalf.



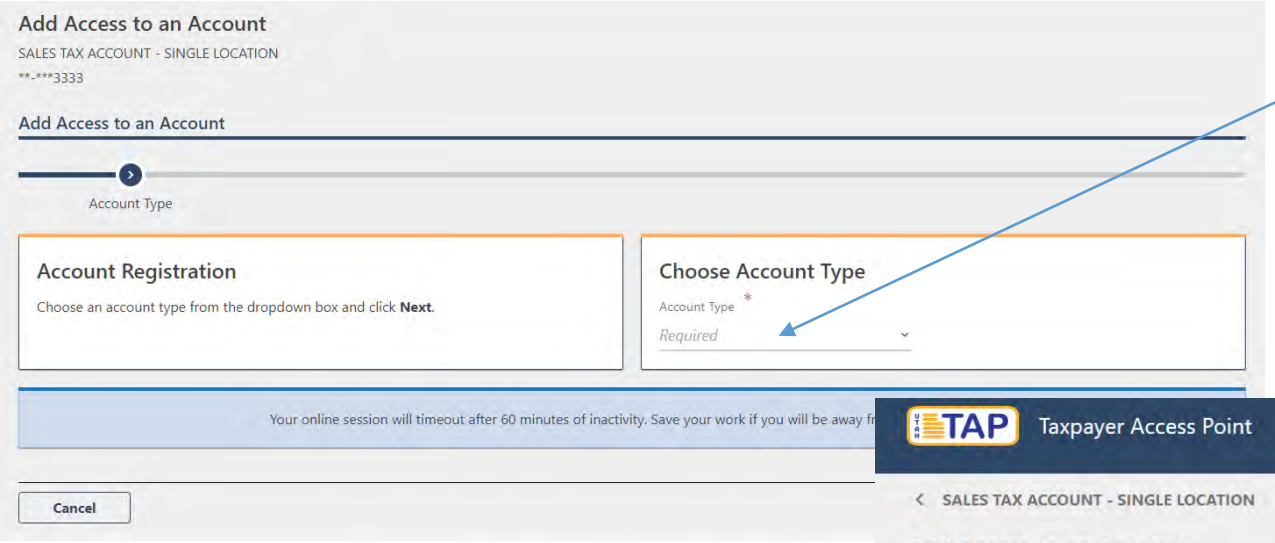
If you would like to add access to other tax accounts, click on the "I Want To" tab in your TAP profile.

Adding Access In TAP To Other Accounts



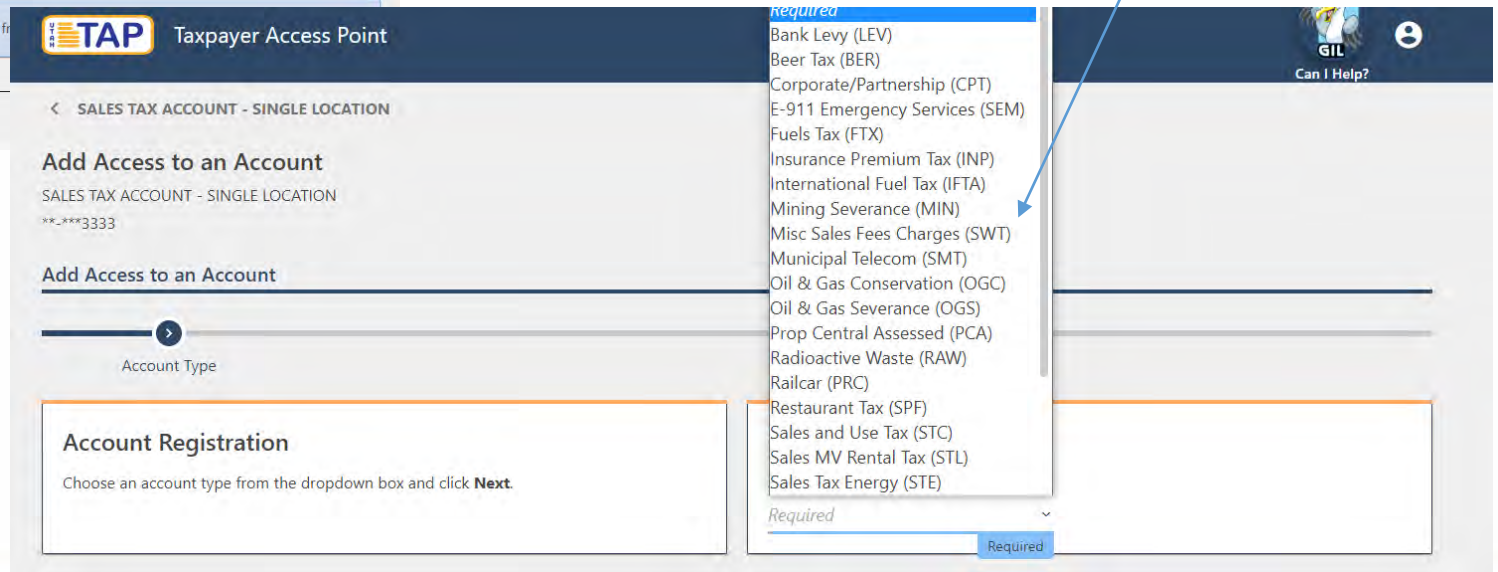
Click the "Add additional tax accounts to your TAP profile" link

Adding Access In TAP To Other Accounts



Click the drop down to choose account type.

This will give you a listing of all tax types that can be filed in TAP. Select the correct tax type.



Adding Access In TAP To Other Accounts

You will need to enter the account number and PIN number from the letters you received.

Reminder: The TAP PIN will be the same for the sales related taxes as the associated sales tax account, but the tax account number will end with different letters based on the tax type.

Add Access to an Account

SALES TAX ACCOUNT - SINGLE LOCATION

-*3333

Add Access to an Account

Account Type — Account Information

Account Registration: Restaurant Tax (SPF)

If you opened your account:

- Before August 1, 2012, your 6-digit PIN was included on your sales tax license(s).
- After August 1, 2012, your 6-digit PIN was mailed in a separate letter.

Contact the Tax Commission if you need your account ID or PIN. We will mail you the information.

Account Information

Account Number *

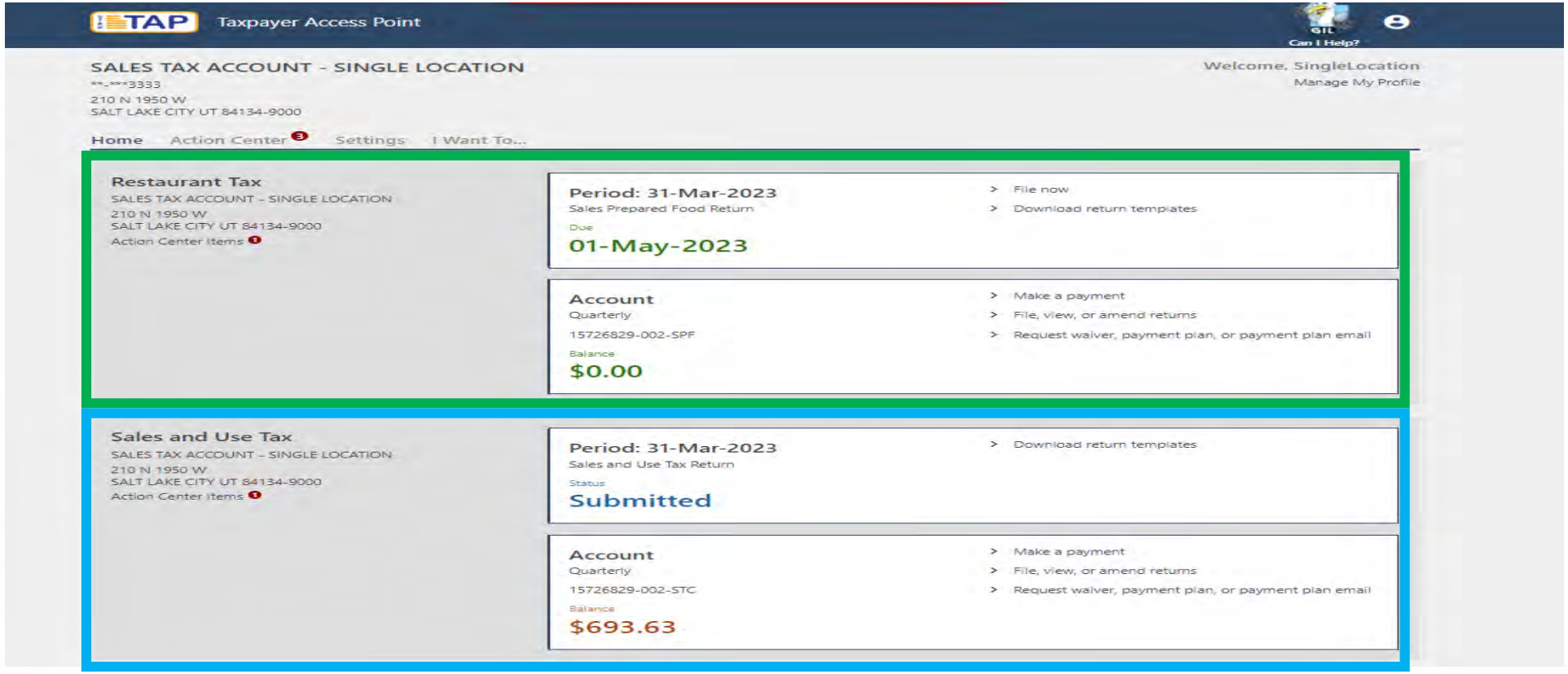
Required

PIN *

Required

Access In TAP With Multiple Tax Accounts

- If you have added access to multiple tax accounts, each account will have its own account panel.



Tax Commission Resources

Tax Commission Resources

Contact Us	
Practitioner Hotline	801-297-7790 or 1-800-662-4335 ext. 7790
Customer Service – payment processing & liens	801-297-2200 **or** 1-800-662-4335
Taxpayer Resources Unit – basic tax questions	801-297-7705 or 1-800-662-4335 ext. 7705
TAP Support	801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov
Taxpayer Advocate Service	801-297-7562 **or** 1-800-662-4335 ext. 7562
Email	taxmaster@utah.gov
Online Resources	
Tax Commission Website	tax.utah.gov
Forms and Publications	tax.utah.gov/forms
Online Services (TAP)	tap.utah.gov
Tax Practitioner Information	tax.utah.gov/taxpros
Sales and Use Tax Information	tax.utah.gov/sales
Tax Training	tax.utah.gov/training

Sales and Use Tax Workshops

tax.utah.gov/training/workshops/sales-use-tax

Sales & Use Tax Workshop

- Tax Instruction & Training
- Tax Workshops +
  - Small Business Employer Tax Workshop
  - Sales & Use Tax Workshop
  - Pay the IRS Less Without Going to Jail
- Tax Webinars & Videos

This free workshop helps new business owners understand the basics of Utah's sales and use tax, including:

- Licensing requirements
- Tax rates
- Filing returns
- Remitting tax
- The basics of what is taxable versus what is exempt

Registration is required—see below.

Scheduled Dates

Please note: All workshops are currently only held online.

All workshops are taught from **9:00 a.m. to 11:30 a.m.** GoTo Meetings are held online and you'll receive instructions when registering.

- Tuesday, January 17, 2023
- Wednesday, April 26, 2023
- Wednesday, July 19, 2023
- Wednesday, October 25, 2023

Location

- Currently all workshops are online
- You will receive the link when registering

To Register

Email: taxtraining@utah.gov

Registration requests are accepted until one week before each class

CPE Credits are not offered for workshops offered by the Tax Commission

We have four scheduled workshops throughout the year. Please use the email below to register and you will be sent information to access the workshop. Check the link above for future dates.

If you would like a recording of the workshop, please send an email to taxtraining@utah.gov and we can send it to you by email. We encourage you to attend on these dates so you will have opportunities to ask questions.

THANK YOU FOR VIEWING THIS WEBINAR