

Utah State Tax Commission Tax and Revenue



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

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	MP4 PDF
May 18, 2023	Income Tax residency, domicile and special instructions	Individual Income Tax	MP4 PDF
Jun 15, 2023	Basics of what is taxable and what is exempt from Sales Tax	Sales Tax	MP4 PDF
Jul 20, 2023	Income Tax Audit / Exam Process	Tax Audits	MP4 PDF
Aug 17, 2023	Sales and Use Tax on Goods Consumed	Sales Tax	MP4 PDF
Sep 21, 2023	Individual Income Tax in Taxpayer Access Point (TAP)	Taxpayer Access Point (TAP)	MP4 PDF
Oct 19, 2023	Sales Tax Treatment of Real Property vs Tangible Personal Property vs Tangible Personal Property Attached to Real Property	Sales Tax	MP4 PDF
Nov 16, 2023	Withholding Taxes and W-2 Filing	Withholding Tax	MP4 PDF
Dec 21, 2023	Sales Related Taxes and Fees	Sales Taxes	



Sales Related Taxes and Fees



Sales Related Taxes and Fees

- Certain types of purchases may be subject to taxes in addition to sales and use taxes due to the nature of the product or service. Common sales-related taxes include:
 - [Restaurant tax](#)
 - [Transient room taxes](#)
 - [Motor vehicle rental taxes](#)
 - [Waste tire recycling fee](#)
 - [Lubricating oil recycling fee](#)
 - [Multi-channel video or audio services tax](#)
 - [Municipal telecommunication license tax](#)
 - [Electric Vehicle Charging Tax](#)



Sales Related Taxes and Fees

Utah Code References

Utah Code References

- [Restaurant tax](#) - §59-12 part 6
- [Transient room taxes](#) - §59-12 parts 3, 3A and 6
- [Motor vehicle rental taxes](#) - §59-12 parts 6 and 12
- [Waste tire recycling fee](#) - §19-6 part 8
- [Lubricating oil recycling fee](#) - §19-6-714
- [Multi-channel video or audio services tax](#) - §59-26
- [Municipal telecommunication license tax](#) - §10-1 part 4
- [Electric Vehicle Charging Tax](#) - §59-30





Restaurant Tax



In addition to sales and use tax, county governments may impose a tourism tax of up to 1% on food and alcoholic beverage sales by restaurants.

- Currently all counties in Utah have imposed the 1% tax.

A restaurant is any retail establishment whose primary business is selling prepared food for immediate consumption.

- “Retail establishment” means a single outlet, whether or not at a fixed location.
- “Primary business” means the source of more than 50 percent of the revenues at the retail establishment.





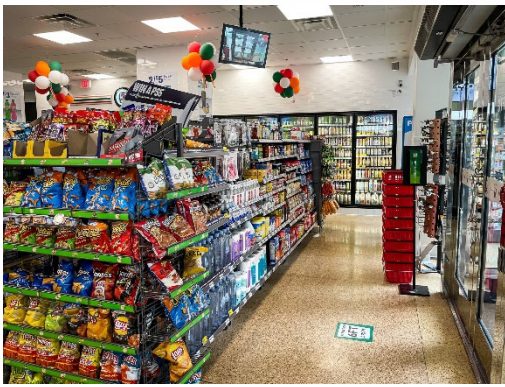
Restaurant Tax



Examples of restaurants include:

- Full service dining
- Fast food
- Coffee shops
- Cafeterias
- Luncheonettes
- Soda fountains
- Catering facilities
- Clubs and taverns
- Sidewalk vendors
- Food concessions in malls





Restaurant Tax



Restaurants do not include:

- Retail establishments whose primary business is selling fuel or food items for off- premises, but not immediate consumption; or
- Theatres that sell food – A theatre is an indoor or outdoor location for the presentation of movies, plays or musicals, but does not include a dinner theatre.
 - The food sales at dinner theaters or concerts are subject to the restaurant tax.
 - Food courts, even if near a theater, are considered restaurants and are subject to the restaurant tax.





Restaurant Tax



In addition to prepared food and beverage sales, the following are subject to both sales and restaurant tax:

- Corkage
- Set ups
- Required gratuities
 - Gratuities are not taxable ONLY if the front of the bill includes a statement (in the same size and font as the charge) that the charge is voluntary and may be increased or decreased by the customer.
- Charges for room service meals and beverages





Restaurant Tax



The following are not subject to restaurant tax: These items are still subject to sales tax.

- Restaurant sales of items other than food and beverages such as souvenirs and T-shirts
 - Grocery food items are still subject to the 1% restaurant tax but the sale tax is reduced to 3%
- Equipment rental
- Use of flowers or other decorations
- Sales of ice carvings for banquets





Restaurant Tax

Uber
Eats

As of July 1, 2020 - Restaurants that conduct sales through a marketplace delivery partner are required to remit the sales and restaurant tax.

- **Marketplace delivery partner will collect the sales and restaurant tax and return it to the restaurant to report and remit the taxes.**
 - **Make sure amount of tax received back from marketplace delivery partner is the correct amount. Restaurant is responsible to remit the correct sales and restaurant tax.**





Transient Room Tax



In addition to sales tax, a transient room tax of up to 6.07% may be imposed on rentals of temporary lodging accommodations that are less than 30 consecutive days.

- Cities and counties within Utah may have different tax rates
- Up to 15% for MIDA (Military Installation Development Authority) locations

Temporary lodging accommodations include:

- Hotel
- Motel
- Inn
- Tourist home
- Trailer court
- Campground
- Similar lodging accommodations





Transient Room Tax



Temporary lodging accommodations **DO NOT** include:

- Rooms and suites not used for lodging such as
 - Convention halls
 - Meeting rooms

In addition to lodging accommodations, a few notable items that **ARE** also subject to sales and transient room tax – **You may view the full list of items in Publication 56**

- Room service
- Cleaning fees
- Damage fees
- Hot tub fees
- Pet fees
- Rollaway beds and cribs
- Mandatory tips for staff





Transient Room Tax



A few notable items that are subject to sales tax but **ARE NOT** subject to transient room tax — **You may view the full list of items in Publication 56**

- Admissions to exercise facilities
- Copy charges
- Laundry/dry cleaning services
- Tickets for admission to events (Shows, ski passes ,etc.)
- Video/movie/pay-per-view charges (assisted by lodging staff)
 - Unassisted charges are not subject to sales or transient room tax

Note: Marketplace facilitators that facilitate lodging transactions are required to collect and remit the taxes to the state.



Please review Publication 56 for information regarding operations of lodging providers and available exemptions.



Motor Vehicle Rental Taxes



A motor vehicle rental tax of up to 9.5% may be imposed in addition to sales and use taxes on short-term leases or rentals of motor vehicles.

- Cities and counties within Utah have different tax rates ranging from 2.5% to 9.5%.

41-1a-102 (41)

- (a) "Motor vehicle" means a self-propelled vehicle intended primarily for use and operation on the highways.
- (b) Motor vehicle does not include:
 - (a) An off highway vehicle, or
 - (b) A motor assisted scooter as defined in 41-6a-102

Short-term leases and rentals or car-sharing (less than 30 days)

For more information regarding car sharing, please review Publication 25





Motor Vehicle Rental Taxes



The following rentals or leases of motor vehicles are exempt from this tax if:

- The transaction is exempt from sales and use tax
- The rental or lease is for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair agreement or an insurance agreement.
- The motor vehicle is registered for a gross laden weight of 12,001 or more pounds.
- The motor vehicle is rented as a personal household goods moving van





Off-Highway and Recreational Vehicles



A tax of up to 7% may be imposed in addition to sales and use taxes on short-term leases or rentals of off-highway and recreational vehicles.

- Currently only **Grand**, **Wasatch** and **Washington** counties have adopted this 7% tax.

Short-term rentals (30 days or less) of off-highway and recreational vehicles including:

- snowmobiles
- motorcycles
- all-terrain type I, II and III vehicles
- travel trailers
- camping trailers
- fifth wheel trailers.



Does not apply to motor vehicles





Waste Tire Recycling Fee



A **\$1** fee is imposed on the retailer purchaser of a new tire and collected and remitted by the seller

- The fee is not included in the purchase price of the transaction for purposes of calculation sales tax
- The fee is used to provide incentives to encourage the development of the recycling industry

Fee is assessed on the purchase of a new tire with a rim diameter up to **24.5 inches or single or dual bead capacity**





Waste Tire Recycling Fee

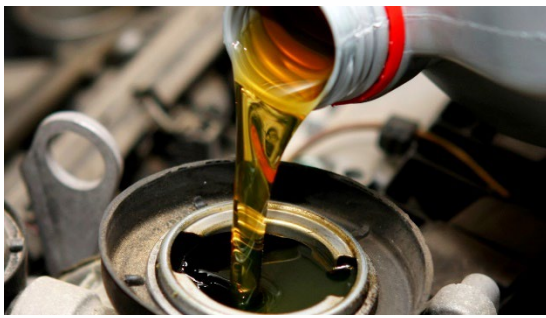


This \$1 fee must be collected for new replacement tires, new tires included in new or used car sales, new tires purchased for lease or rental vehicles, and new tires for off-highway vehicles

This fee **does not** apply to:

- Tires with a rim diameter larger than 24.5 inches
- Recapped or resold used tires
- Tires sold for resale or export from Utah
- Tires from any device powered exclusively by a human (bicycle, wheel barrow, etc.)





Lubricating Oil Recycling Fee



A Fee is imposed on the first owner of lubricating oil in Utah in any container smaller than 55 gallon drums or 5 gallon cans used in mining.

- Typically this is the importer or refiner but could be the purchaser if the oil was shipped into the state by common carrier.

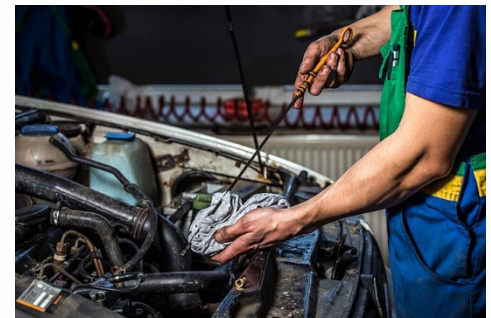
Lubricating oil is crude oil, synthetic or refined oil used to reduce friction in an industrial or mechanical device.

The Fee is **4 cents per quart** or **16 cents per gallon** in addition to any other taxes or fees.





Lubricating Oil Recycling Fee



Exemptions to this fee:

- Sales and Use tax exemptions do not apply
- Oil exported from Utah are
- Oil in a 5 gallon or smaller containers used solely for underground mining
- Oil in bulk containers of 55 gallons or larger

A seller that sells oil from bulk containers of 55 gallons or more into a customer's non-bulk container must charge the fee.

Automotive service businesses that dispense oil from bulk containers into an automobile do not charge the fee





Multi Channel Video or Audio Services



Amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio service provider within Utah are taxable at the statewide rate of **6.25%**. – **This is assessed instead of sales tax**

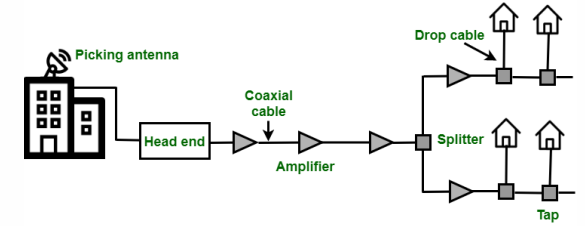
A multi-channel video or audio service provider is defined as any person or group of persons that:

- Provides multi-channel video or audio service and directly or indirectly owns a significant interest in the multi-channel video or audio service; or
- Otherwise controls or is responsible, through any arrangement, for the management and operation of the multichannel video or audio service.





Multi Channel Video or Audio Services



- A multi-channel video or audio service provider includes the following, except those specifically exempted by state or federal law:
 - a cable operator
 - a SMATV operator
 - a CATV provider
 - a direct-to-home satellite service provider
 - a multi-point distribution provider
 - a MMDS provider





Municipal Telecommunications License Tax



Utah cities and towns may impose a tax of up to 3.5% on the gross receipts from certain telecommunication services.

Telecommunication providers may either pay the tax themselves or collect the tax from their customers.

- If they elect to collect the tax from their customers, the amount is part of the service sales price for sales tax purposes.

Telecommunication Services - The electronic transfer or routing of audio, video, voice or data signals.





Municipal Telecommunications License Tax



Telecommunication service includes:

- Electronically enabling, routing or sending communications.
 - This includes VoIP (voice over Internet protocol) and enhanced or value-added service
- 800 service
- 900 service
- Fixed wireless service
- Mobile wireless service
- Postpaid calling service
- Prepaid calling service
- Prepaid wireless calling service
- Private, two-way communications service that gives exclusive or priority use of one or more channels (for example, a two-way radio)





Municipal Telecommunications License Tax



- **Telecom service does not include:**
 - Advertising, including directory advertising
 - Ancillary (secondary) service
 - Billing and collection service provided to a third party
 - Data processing and information service, including value added data service
 - Installing or servicing equipment or wiring at a customer's premises
 - Internet access service
 - Paging service
 - Products transferred electronically (music, reading material, ring tones, software, video, etc.)
 - Radio and television audio/video programming service
 - Value-added non-voice data service, in which a computer application processes data or information
 - Any tangible personal property





Electric Vehicle Charging Tax

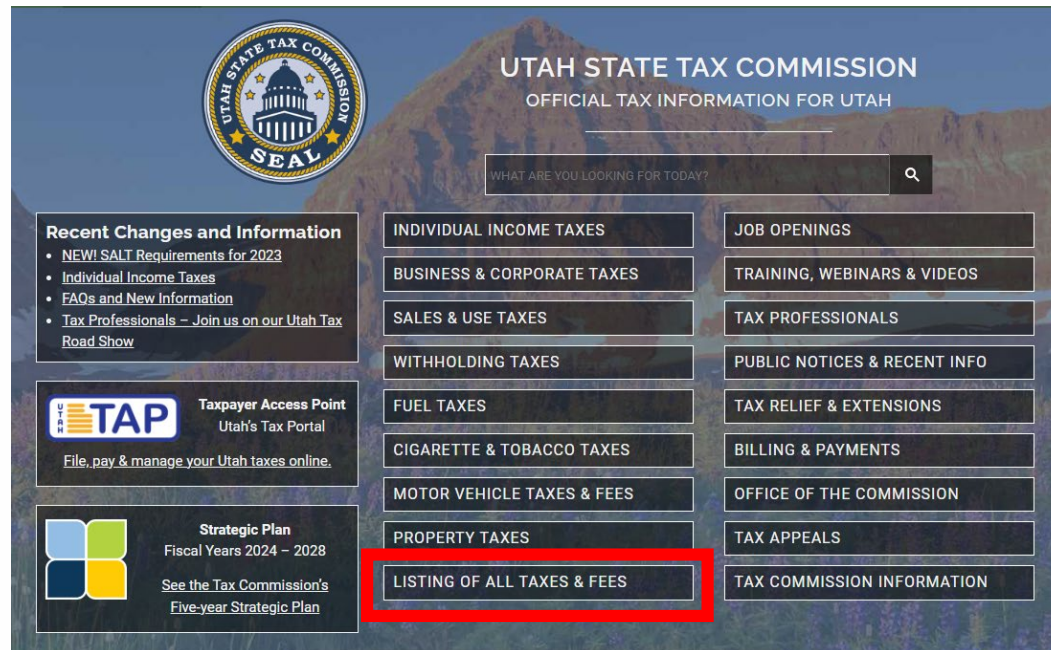


- Effective January 1, 2024
- An electric vehicle charging tax of 12.5% of gross receipts by a charging station operator.
- The tax is based on:
 - kilowatt hours sold
 - the cost to charge per hour
 - a subscription fee.
- This tax is in addition to sales tax and municipal energy tax



Other Tax Types

- Please visit our website at tax.utah.gov for a full listing of sales related taxes and fees



- \$ Sales & Use Taxes
- Individual Income Taxes
- Business & Corporate Income Taxes
- Withholding Taxes

- Fuel Taxes
- Tobacco & Cigarette Taxes
- Motor Vehicle Taxes & Fees
- Property Taxes

Note regarding online filing and paying: For security reasons, our e-services are not available in most countries outside the United States. Please contact us at 801-297-2200 or taxmaster@utah.gov for more information.

Descriptions of All Utah Taxes and Fees

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> Admitted Insurer Tax | <input checked="" type="checkbox"/> International Fuel Tax Agreement (IFTA) | <input checked="" type="checkbox"/> Radioactive Waste Facility Tax |
| <input checked="" type="checkbox"/> Beer Tax | <input checked="" type="checkbox"/> International Registration Plan (IRP) | <input checked="" type="checkbox"/> Registration |
| <input checked="" type="checkbox"/> Brine Shrimp Royalty | <input checked="" type="checkbox"/> Lubricating Oil Recycling Fee | <input checked="" type="checkbox"/> Restaurant Tax |
| <input checked="" type="checkbox"/> Cigarette & Tobacco Taxes | <input checked="" type="checkbox"/> Mineral Production Withholding | <input checked="" type="checkbox"/> Sales and Use Taxes |
| <input checked="" type="checkbox"/> Conservation Fee | <input checked="" type="checkbox"/> Mining Severance Tax | <input checked="" type="checkbox"/> Sales Related Taxes |
| <input checked="" type="checkbox"/> Corporate & Business | <input checked="" type="checkbox"/> Motor Fuel Taxes | <input checked="" type="checkbox"/> Self-Employment Tax |
| <input checked="" type="checkbox"/> Employment Taxes and Fees | <input checked="" type="checkbox"/> Motor Vehicle Fees | <input checked="" type="checkbox"/> Severance Tax |
| <input checked="" type="checkbox"/> Energy Tax | <input checked="" type="checkbox"/> Motor Vehicle Rental Taxes | <input checked="" type="checkbox"/> Sexually Explicit Business |
| <input checked="" type="checkbox"/> Escort Service Tax | <input checked="" type="checkbox"/> Multi-channel Video or Audio Services | <input checked="" type="checkbox"/> Statewide Public-Safety Radio System |
| <input checked="" type="checkbox"/> Estate Tax | <input checked="" type="checkbox"/> Municipal Energy Tax | <input checked="" type="checkbox"/> Taxpayer Access Point (TAP) |
| <input checked="" type="checkbox"/> Filing Frequencies and Due Dates | <input checked="" type="checkbox"/> Municipal Telecommunication License Tax | <input checked="" type="checkbox"/> Telecom Taxes and Fees |
| <input checked="" type="checkbox"/> Filing Returns | <input checked="" type="checkbox"/> Municipal Telecom Tax Rate Boundaries | <input checked="" type="checkbox"/> Tobacco & Cigarette Taxes |
| <input checked="" type="checkbox"/> Fuel Taxes | <input checked="" type="checkbox"/> Oil and Gas Conservation Fee | <input checked="" type="checkbox"/> Transient Room Taxes |
| <input checked="" type="checkbox"/> Gross Receipts Tax | <input checked="" type="checkbox"/> Oil and Gas Severance Tax | <input checked="" type="checkbox"/> Unemployment Insurance |
| <input checked="" type="checkbox"/> Illegal Drug Stamp Tax | <input checked="" type="checkbox"/> Oil Recycling Fee | <input checked="" type="checkbox"/> Waste Tire Recycling Fee |
| <input checked="" type="checkbox"/> Income Tax For Individuals | <input checked="" type="checkbox"/> Payments | <input checked="" type="checkbox"/> Wine and Liquor Tax |
| <input checked="" type="checkbox"/> Inheritance Tax | <input checked="" type="checkbox"/> Prepared Food Tax | <input checked="" type="checkbox"/> Withholding Taxes |
| <input checked="" type="checkbox"/> Insurance Premium Tax | <input checked="" type="checkbox"/> Property Tax | <input checked="" type="checkbox"/> Worker's Compensation |



Other Tax Types

- Please visit our website at tax.utah.gov for a full listing of sales related taxes and fees

[Return to Tax Listing](#)

Filing frequency:	Varies, based on annual tax liability. See Sales and Use Tax Information .
Payment frequency:	Varies, based on annual tax liability. See Sales and Use Tax Information .
Forms:	See specific tax type (below) for forms
Publications:	General information is in Pub 25
See also:	Utah Sales and Use Tax Information
Information:	<p>Certain types of purchases may be subject to taxes in addition to sales and use taxes due to the nature of the product or service. These sales-related taxes include:</p> <ul style="list-style-type: none">• Lubricating oil recycling fee• Motor vehicle rental taxes• Multi-channel video or audio services tax• Municipal energy tax• Municipal telecommunication license tax• Restaurant tax• Sexually explicit business tax• Statewide public-safety radio system• Transient room taxes• Waste tire recycling fee <p>Sales and use tax exemptions do not apply to these taxes. See the specific description for exemption information.</p> <p>For example, a church buying telephone services is exempt from the sales and use taxes because they are a religious organization, but they are not exempt from the emergency telephone service fees or the municipal telecommunication license tax.</p> <p>Sales-related taxes are due with your Utah Sales and Use tax returns. For example, a restaurant filing monthly sales and use tax returns also files monthly restaurant tax returns.</p>



Determining the Sales Related Tax Rate

- For sales related taxes that do not have a single Utah rate, you may visit our website at tax.utah.gov/sales/rates

Rate Charts

Effective Date	Combined	Combined	Other	Other	Simple	Simple
Jan 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
Oct 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
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



Determining the Sales Related Tax Rate

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 January 1, 2024

Please see instructions below

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

ES = E911 Emergency Telephone
SE = Unified Statewide 911
RN = Radio Network
TL = Municipal Telecommunication License Tax (formerly TC)
ET = Municipal Energy Tax (formerly ME)
(a) Taxing entity is not an incorporated city or town
(b) Snyderville Basin Transit District is located in unincorporated Summit County, uses Park City as the mailing city and is generally ZIP Code 84098.
*Monthly charge per telephone line

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism			OH	FG	Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease			ES ⁺	SE ⁺	RN ⁺	Tot ES ⁺	TL ⁺⁺	
Beaver County	01-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	\$0.71	\$0.25	\$0.52	\$1.48		
Beaver City	01-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Milford	01-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Minersville	01-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Box Elder County	02-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Bear River	02-004	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Brigham	02-017	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Corinne	02-025	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		4.000%
Deweyville	02-032	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Elwood	02-035	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Fielding	02-041	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Garland	02-044	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
Honeyville	02-054	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Howell	02-057	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Mantua	02-069	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Perry	02-086	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		6.000%
Plymouth	02-090	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Portage	02-092	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	
Snowville	02-100	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Tremonton	02-113	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Willard	02-120	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
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%	
Comish	03-017	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		



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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



Determining the Sales Related Tax Rate



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

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

Rates In effect as of January 1, 2024

Simplified tax rate chart

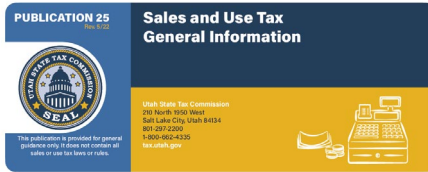
Please see instructions below

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Beaver County	01-000	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Beaver City	01-002	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
Milford	01-008	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Minersville	01-009	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Box Elder County	02-000	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Bear River	02-004	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Brigham	02-017	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Corinne	02-025	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Deweyville	02-032	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Elwood	02-035	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Fielding	02-041	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Garland	02-044	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Honeyville	02-054	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Howell	02-057	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Mantua	02-069	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Perry	02-086	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Plymouth	02-090	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Portage	02-092	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
Snowville	02-100	7.35%	3.00%	11.92%	8.35%	9.85%	7.35%	
Tremonton	02-113	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Willard	02-120	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Cache County	03-000	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Amalga	03-001	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Clarkston	03-014	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Cornish	03-017	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Hyde Park	03-032	6.95%	3.00%	11.52%	7.95%	9.45%	6.95%	
Hyrum	03-033	7.00%	3.00%	11.57%	8.00%	9.50%	7.00%	

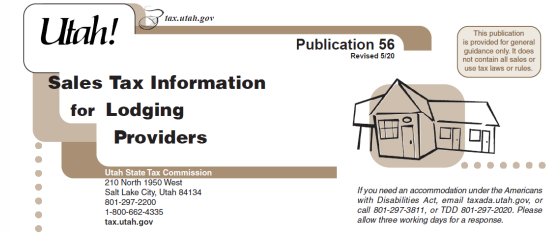


Tax Commission Resources





Sales Tax Publications



List of helpful sales tax related publications:

Pub 25 - Sales and Use Tax General Information

Pub 54 - Sales Tax Information for Public Utilities

Pub 55 - Sales Tax Information for Restaurants

Pub 56 - Sales Tax Information for Lodging Providers

Pub 62 - Sales Tax Information for Telecommunications Service Providers



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
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

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.



Sales & Use Tax Workshop

Tax Instruction & Training

Tax Workshops +

- Small Business Employer Tax Workshop
- Sales & Use Tax Workshop**

TAP Help for Garnishments

SALT Report & Tax FAQ

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.

- Wednesday January 24, 2024
- Wednesday April 24, 2024
- Wednesday July 17, 2024
- Wednesday October 23, 2024

Location

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

To Register

Email: taxtraining@utah.gov

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

Sales Tax Check up

tax.utah.gov/training/sales-tax-checkup

Sales Tax Check Up



Register at salestaxcheckup@utah.gov

Let us help with your sales and use tax reporting by conducting a Sales Tax Check Up. A tax examiner will visit you to educate you on how to properly account for and report your sales and use taxes. You will receive instructions specific to your business and accounting software regarding:

- Which report(s) to use to file sales and use tax returns
- What documentation is needed for exempt sales
- Identify transactions subject to sales or use tax
- What tax rates and correct taxing jurisdiction to use
- How to correctly accrue and report use tax
- What appropriate adjustments to make

Sales Tax Check Ups are meant to be educational only, and no tax assessments are made. A tax examiner can answer your specific questions. To register for a Sales Tax Check Up, contact us at salestaxcheckup@utah.gov.



THANK YOU FOR VIEWING THIS WEBINAR

