

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.**

How to determine the correct sales tax rate

When: **April 18, 2024**

Time: **10:00am, Mountain Time**

Description: Join us to talk about tax rates and sourcing rules regarding transactions subject to Utah sales tax.

[Join Live](#)

Upcoming Webinars

April 18, 2024 – How to determine the correct sales tax rate

May 16, 2024 – Military income tax common issues, deductions and credits

June 20, 2024 – Sales tax refund process

Information presented in past webinar recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our [Forms and Publications](#) and our [Recent Info and Tax Law Changes](#) page.

Category/Tax Type

Date	Title	Category/Tax Type	Links
Mar 21, 2024	Utah Child/Dependent Tax Information	IncomeTax	MP4 PDF
Mar 4, 2024	FTA Podcast: Customer Experience with Mike Lee	Customer Experience	External Video Link
Feb 15, 2024	Marketplace Facilitators and Sellers	Sales Tax	MP4 PDF
Jan 18, 2024	What's New for the 2023 Income Tax Filing Season	Income tax	MP4 PDF
Dec 21, 2023	Sales Related Taxes and Fees	Sales Taxes	MP4 PDF
Nov 16, 2023	Withholding Taxes and W-2 Filing	Withholding Tax	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
Sep 21, 2023	Individual Income Tax in Taxpayer Access Point (TAP)	Taxpayer Access Point (TAP)	MP4 PDF
Aug 17, 2023	Sales and Use Tax on Goods Consumed	Sales Tax	MP4 PDF
Jul 20, 2023	Income Tax Audit / Exam Process	Tax Audits	MP4 PDF
Jun 15, 2023	Basics of what is taxable and what is exempt from Sales Tax	Sales Tax	MP4 PDF



How to Determine the Correct Sales Tax Rate



Sales Tax Sourcing Rules

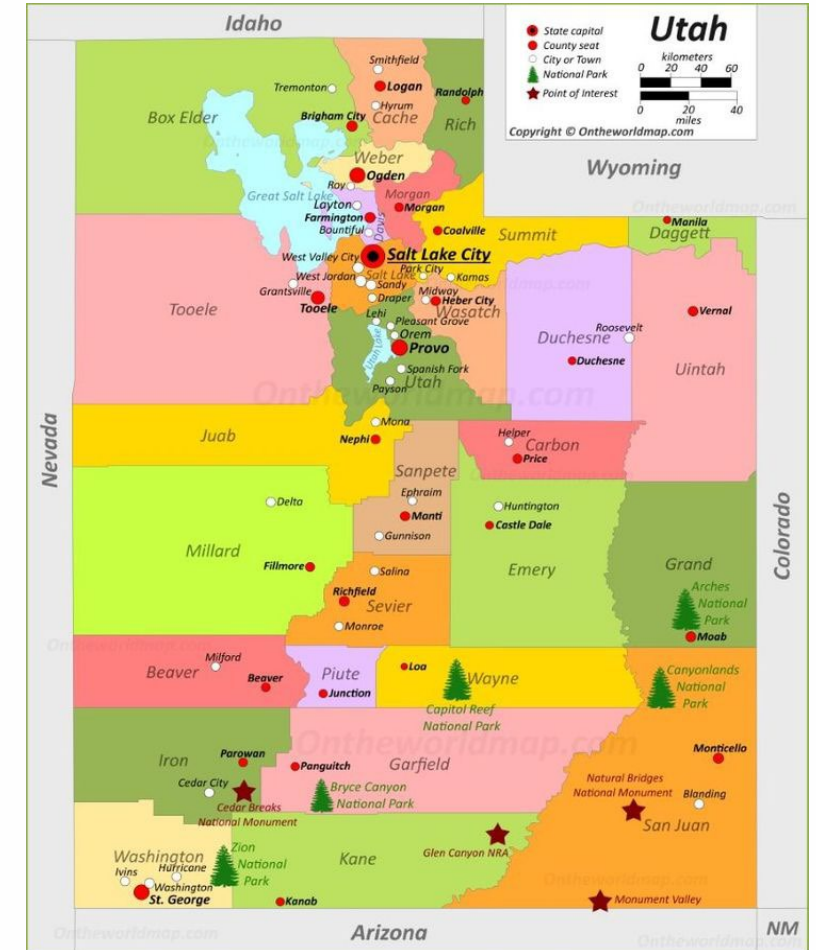


Determining Tax Rate (Point-of-Sale Sourcing)

Sourcing means assigning a sale to a taxing jurisdiction to determine the sales tax rate. Sales are sourced by transaction type.

Tax rates vary from one community to another, depending on the taxes each community imposes. Find tax rates online at tax.utah.gov/sales/rates.

NOTE: There are currently 325 tax jurisdictions in Utah.



Terminology Used

Tangible Personal Property

- Property that can be seen, weighed, measured, felt or touched, or is perceptible to the senses in any manner. Tangible personal property includes electricity, water, gas, steam and prewritten software.

Taxable Service

- Labor to repair, renovate and clean tangible personal property and products transferred electronically. This includes maintenance agreements.

Retail Sale

- A sale, lease or rental for a purpose other than resale, sublease or subrent.



Determining the Sales Tax Rate

Fixed Utah Location(s)

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.
 - This includes sales by food trucks that are not included in a special event.



Determining the Sales Tax Rate

Fixed Location(s)



Example 1:

Sales made 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 Salt Lake City and a second store in St. George:
 - Salt Lake City store collects current sales tax rate for Salt Lake City.
 - St. George store collects current sales tax rate for St. George.



Determining the Sales Tax Rate

Sales from Mobile Inventory



Example 2:

A seller has a restaurant in Salt Lake City and they also have food truck where they sell throughout the state. They keep their food truck inventory at the Salt Lake City restaurant location.

- All food truck sales will be sourced to Salt Lake City regardless of where the food truck is parked and the sales occur.

Exception: If they are attending a registered special event, the food truck sales will be sourced to the special event location.





Determining the Sales Tax Rate

Sales at a Special Event



All sales at a registered special event must be sourced to the **location of the special event.**

Special event - A one-time event or an event that runs for 6 months or less where taxable sales occur.

Special events fall under a variety of situations including sporting events, state and county fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, concerts, seasonal stands in malls, and other similar events.



Determining the Sales Tax Rate

Taxable Services When Seller Occasionally Sells Tangible Personal Property

Retail sale of **taxable services** in Utah when seller also sells tangible personal property.

- Sourced to the seller's fixed place of business OR customer's location (seller's preference) if **only** a taxable service is occurring.

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.**



Determining the Sales Tax Rate

Mobile Service or Non-Fixed location



Example 3:

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 a 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 can be sourced to the location of the service or the fixed shop location. (If only the service was provided)
 - In either situation, if there was tangible personal property that was sold on the same invoice, it will be sourced to the fixed shop location.



Determining the Sales Tax Rate

Taxable Service with No Sales of Tangible Property

Retail sale of **taxable services** in Utah when the seller **never** sells tangible personal property.

- All transactions will be sourced to the **customers location**.



Determining the Sales Tax Rate

Order Received Outside of Utah

Retail sale of tangible personal property or taxable services when the **order is received outside Utah.**

- Sourced to the **Buyer's location** (the place the buyer receives the service or property)

This is common on internet, catalog or phone orders where the seller is receiving the order outside of Utah.





Determining the Sales Tax Rate

Order Received Outside of Utah



Example 4 :

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.

- 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.

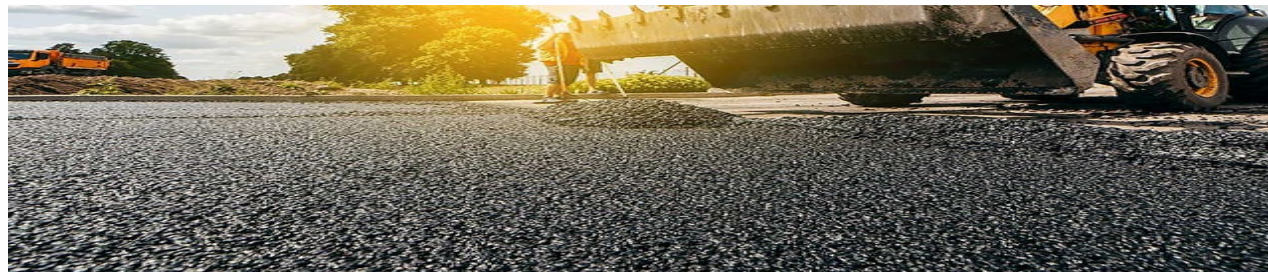


Determining the Sales Tax Rate



Retail sale by a ready-mix concrete manufacturer, nonmetallic mineral mining and quarrying operation, and asphalt paving mixture and block manufacturer.

- Sourced to the fulfillment location from where the product is dispatched.





Determining the Sales Tax Rate

Lease or Rental of Tangible Personal Property



Lease or rental of tangible personal property (other than motor vehicles, semi-trailers, trailers 10,000 pounds or less, and aircraft)

- **Source to the location the customer receives the goods or services** for down payment and first payment.
- **Source to the 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.





Determining the Sales Tax Rate

Lease or Rental of Motor Vehicles



Lease or rental of motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft.

- If recurring payments , source to the **customer's address** for all payments, including down and first payments.
- If there are no recurring payments, source to the **seller's fixed place of business**.





Determining the Sales Tax Rate

Admissions



Retail sale of admissions

- Sourced to the **location of the activity or event** (regardless of ticket purchase location).



Determining the Sales Tax Rate

Remotely Accessed Software

License fees for remotely accessed prewritten software are taxable if the purchased software is used in Utah and is sourced to the customer's location.

- If remotely accessed software is used at more than one location and at the time of the transaction, the buyer provides the seller a reasonable and consistent method for allocating the transaction between those locations, the seller must source the transaction to those locations.
- If the buyer does not provide the seller with a method of allocating a transaction that is used in multiple locations, the seller must source the transaction to the buyer's address.



*Remotely accessed software includes hosted software, application service provider (ASP) software, software-as-a-service (SAAS), and cloud computing applications



Determining the Sales Tax Rate

Lodging Accommodations

Short-Term Lease or rentals of lodging accommodations.

- Sourced to the **location of the rental property.**



Determining the Sales Tax Rate

Guides and Outfitters



Guides, outfitters and providers of similar activities must charge sales and use tax at the current rate in the **locality where the service begins.**

- If the service begins outside Utah, the transaction is not subject to Utah sales tax.

For sales of tangible personal property, the tax rate is based on the **guide or outfitter's fixed place of business.**

- For rentals of tangible personal property, the tax rate is based on the location the client receives the goods.





Determining the Sales Tax Rate

Items shipped to a location outside of Utah



Items that are shipped by the seller to a location outside of Utah **are not** subject to Utah sales or use tax.

- Sales tax will be sourced to the state in which the customer is taking possession of the items.
- Sellers will need to check with each state they are shipping to determine sourcing rules and whether or not they will be required to collect sales tax for that state as each states rules may be different.



Finding the Sales & Use Tax Rates

- Rates can change quarterly and are posted 60 days before the effective date.

Get current rates at tax.utah.gov/sales/rates

Rate Charts

Effective Date	Combined	Combined	Other	Other	Simple	Simple
Apr 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
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



Finding the Sales & Use Tax Rates

Combined Sales Tax Rate

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 April 1, 2024

Please see instructions below

ST = State Sales & Use Tax
 LS = Local Sales & Use Tax
 CO = County Option Sales Tax
 MT = Mass Transit Tax
 MA = Add'l Mass Transit Tax
 MF = Mass Tran Fixed Guideway
 CT = County Option Transportation
 HT = Highway 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.
 (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rate.
 *See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways									Hosp	Arts & Zoo	City/Town Opt.	Impacted Comm.	Combined Sales Rate		
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN		RR	CF
Beaver County	01-000	4.85% *	1.00%	0.25%								0.25%								6.35%
Beaver City	01-002	4.85% *	1.00%	0.25%								0.25%		1.00%						7.35%
Milford	01-008	4.85% *	1.00%	0.25%								0.25%								6.35%
Minersville	01-009	4.85% *	1.00%	0.25%								0.25%								6.35%
UIPA Min Mt - Beaver Co	(a) 01-500	4.85% *	1.00%	0.25%								0.25%								6.35%
UIPA Min Mt - Beaver City	(a) 01-501	4.85% *	1.00%	0.25%								0.25%		1.00%						7.35%
UIPA Min Mt - Milford	(a) 01-502	4.85% *	1.00%	0.25%								0.25%								6.35%
Box Elder County	02-000	4.85% *	1.00%	0.25%								0.25%								6.35%
Bear River	02-004	4.85% *	1.00%	0.25%								0.25%								6.35%
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%						0.25%								6.90%
Corinne	02-025	4.85% *	1.00%	0.25%								0.25%								6.35%
Deweyville	02-032	4.85% *	1.00%	0.25%								0.25%								6.35%
Elwood	02-035	4.85% *	1.00%	0.25%								0.25%								6.35%
Fielding	02-041	4.85% *	1.00%	0.25%								0.25%								6.35%
Garland	02-044	4.85% *	1.00%	0.25%								0.25%								6.35%
Honeyville	02-054	4.85% *	1.00%	0.25%								0.25%								6.35%
Howell	02-057	4.85% *	1.00%	0.25%								0.25%								6.35%
Mantua	02-069	4.85% *	1.00%	0.25%					0.30%			0.25%								6.65%
Perry	02-086	4.85% *	1.00%	0.25%					0.30%			0.25%								6.65%
Plymouth	02-090	4.85% *	1.00%	0.25%								0.25%								6.35%
Portage	02-092	4.85% *	1.00%	0.25%								0.25%								6.35%
Snowville	02-100	4.85% *	1.00%	0.25%								0.25%				1.00%				7.35%
Tremonton	02-113	4.85% *	1.00%	0.25%								0.25%								6.35%
Willard	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%						0.25%								6.90%
UIPA GS - Box Elder Co	(a) 02-500	4.85% *	1.00%	0.25%								0.25%								6.35%
UIPA GS - Brigham City	(a) 02-501	4.85% *	1.00%	0.25%	0.30%	0.25%						0.25%								6.90%
UIPA GS - Garland	(a) 02-502	4.85% *	1.00%	0.25%								0.25%								6.35%
UIPA GS - Tremonton	(a) 02-503	4.85% *	1.00%	0.25%								0.25%								6.35%
Cache County	03-000	4.85% *	1.00%	0.25%							0.25%									6.70%
Amalga	03-001	4.85% *	1.00%	0.25%							0.25%						0.10%			6.70%
Clarkston	03-014	4.85% *	1.00%	0.25%							0.25%						0.10%			6.70%
Cornish	03-017	4.85% *	1.00%	0.25%							0.25%						0.10%			6.70%
Hyde Park	03-032	4.85% *	1.00%	0.25%	0.25%						0.25%						0.10%			6.95%
Hyrum	03-033	4.85% *	1.00%	0.25%	0.30%						0.25%						0.10%			7.00%
Lewiston	03-036	4.85% *	1.00%	0.25%	0.25%						0.25%						0.10%			6.95%
Logan	03-038	4.85% *	1.00%	0.25%	0.30%						0.25%						0.10%			7.00%
Mendon	03-041	4.85% *	1.00%	0.25%							0.25%						0.10%			6.70%
Millville	03-044	4.85% *	1.00%	0.25%	0.25%						0.25%						0.10%			6.95%
Newton	03-047	4.85% *	1.00%	0.25%							0.25%						0.10%			6.70%



Finding the Sales & Use Tax Rates

Sales Related (Other) Tax Rates

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, 2024

TR = Transient Room Tax (TRT) county-wide
SR = State Transient Room Tax
TM = Municipal Transient Room Tax
TT = Tourism Transient Room Tax
MD = MIDA Accommodation 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, use Park City as the mailing city and is generally ZIP Code 84098.
(c) Reinvestment Zone: are located within the respective city boundaries and have the same tax rates.
*Monthly charge per telephone line
**See instruction:

Please see instructions below

Location	Cnty/ City Code	Transient Room						Combined Trans Rate	Tourism					Telecommunications				Energy ET
		TR	SR	TM	TT	MD	MV		FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	
Beaver County	01-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	\$0.71	\$0.25	\$0.52	\$1.48		
Beaver City	01-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Milford	01-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Minersville	01-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA Min Mt - Beaver Co	(a) 01-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
UIPA Min Mt - Beaver City	(a) 01-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
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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		
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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%
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Willard	02-120	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
UIPA GS - Box Elder Co	(a) 02-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
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UIPA GS - Garland	(a) 02-502	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	4.000%
UIPA GS - Tremonton	(a) 02-503	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
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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		
Logan	03-038	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.50%	6.000%
Mendon	03-041	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48		
Millville	03-044	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.71	0.25	0.52	1.48	3.00%	6.000%



Finding the Sales & Use Tax Rates

Simple Rate Charts



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

Rates In effect as of April 1, 2024

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
- (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

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%	
UIPA Min Mt - Beaver Co	(a) 01-500	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
UIPA Min Mt - Beaver City	(a) 01-501	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
UIPA Min Mt - Milford	(a) 01-502	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	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Plymouth	02-090	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	



Sourcing References

- Utah Code:
 - [§59-12-211](#) – Definitions regarding sourcing.
 - [§59-12-212](#) – General sourcing rules.
 - [§59-12-213](#) – Sale of an aircraft, manufactured or mobile home, motor vehicle, watercraft.
 - [§59-12-214](#) – Lease or rental of certain tangible personal property
- Utah Tax Publications:
 - [Publication 25](#) – Sales and use tax general information.
 - [Publication 64](#) – Computer service providers.
 - [Publication 69](#) – Guides and Outfitters



Utah General Sourcing Rules

Utah Tax 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 when the order is received 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	
Retail sale by a ready-mix concrete manufacturer, nonmetallic mineral mining and quarrying operation, and asphalt paving mixture and block manufacturer	Fulfillment location from where the product is dispatched	
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: <ul style="list-style-type: none"> • 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.

*Including products transferred electronically.

See Utah Code §§59-12-211, 59-12-212, 59-12-213 and 59-12-214.



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.

The screenshot shows the 'Sales & Use Tax Workshop' registration page. On the left is a navigation menu with 'Sales & Use Tax Workshop' selected. The main content area includes a description of the free workshop, a list of topics (licensing, tax rates, filing returns, remitting tax, and taxable vs. exempt basics), and a note that registration is required. A green box highlights the 'Scheduled Dates' section, which lists four dates: Wednesday January 24, 2024; Wednesday April 24, 2024; Wednesday July 17, 2024; and Wednesday October 23, 2024. Below this is the 'Location' section, stating that all workshops are online and participants will receive a link upon registration. A blue box highlights the 'To Register' section, which provides the email taxtraining@utah.gov and notes that CPE credits are not offered for these workshops.

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

