

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.**

Lodging Transient Room Tax

When: **October 17, 2024**

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

Description: Join us to discuss Utah sales and transient room taxes on short term lodging accommodations in Utah. Learn about filing requirements, tax exemptions and other related topics.

[Join Live](#)

Upcoming Webinars

November 21, 2024 – General Pass Through Entity Topics – SALT

December 19, 2024 – Construction Industry Sales Tax Exemptions

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.

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Date	Title	Category/Tax Type	Links
Sep 19, 2024	Retirement Tax Topics and Credits	Individual Income Tax Credit	Video Link PDF
Aug 15, 2024	Restaurants, Facilitators and Grocery Foods	Sales Tax	MP4 PDF
Jul 18, 2024	Health Benefit Plan Credit	Individual Income Tax Credit	MP4 PDF
Jun 20, 2024	Sales Tax Refund Process	Sales Taxes	MP4 PDF
May 16, 2024	Military Income Common Topics and Credits	Income tax	MP4 PDF
Apr 18, 2024	How to determine the correct sales tax rate	Sales Taxes	MP4 PDF
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



Lodging Transient Room Taxes



Lodging Transient Room Taxes

- What are Transient Room Taxes?
- What is Subject to Sales and Transient Room Tax?
- What can a Lodging Provider Purchase Tax Exempt?
- Sales and Transient Room Exemptions?
- Transient Room Refund Request Process
- Other Information for Lodging Providers





Transient Room Tax



Amounts paid for temporary lodging are subject to both sales tax and transient room tax.

- Temporary lodging is the use of accommodations in a hotel, motel, inn, tourist home, trailer court or campground (or similar accommodation) for less than 30 consecutive days.
- Report sales tax and transient room tax in Taxpayer Access Point (TAP) on the Sales and Use Tax return and the Sales Transient Room Tax return. Templates for these returns may be downloaded from TAP.





Transient Room Tax

Exclusions



- Rooms and suites not used for lodging, such as convention halls or meeting rooms, are not subject to sales tax or transient room tax.
- Lodging stays of 30 consecutive days or longer are exempt from sales tax and transient room tax.



Taxable Sales and Services

- Sales or rentals of tangible personal property, such as gift shop sales, are subject to sales tax.

The following table shows common fees lodging providers charge guests. Although most of the fees are subject to sales and use tax, not all are subject to transient room taxes.

Fees	Sales & Use Tax	Transient Room Tax
Additional room service	Taxable	Taxable
Admission to exercise facilities	Taxable	Not Taxable
Attrition	Taxable (see A. on slide 14)	Taxable (see A. on slide 14)
Cancellation (less than room amount)	Not Taxable (see A. on slide 14)	Not Taxable (see A. on slide 14)
Childcare charges	Not Taxable	Not Taxable



Taxable Sales and Services

(Continued)

Fees	Sales & Use Tax	Transient Room Tax
Cleaning fees	Taxable	Taxable
Complimentary meals or beverages	Not Taxable	Not Taxable
Concierge fee	Not Taxable	Not Taxable
Copy charges	Taxable	Not Taxable
Damage fees	Taxable	Taxable
Dry Cleaning	Taxable	Not Taxable
Energy surcharges	Taxable	Taxable
Equipment rental	Taxable	Not Taxable
Fax receiving	Taxable	Not Taxable



Taxable Sales and Services

(Continued)

Fees	Sales & Use Tax	Transient Room Tax
Fax sending	Not Taxable	Not Taxable
Front desk labor fee	Taxable	Taxable
Groceries and related service fees (mini bar item charges)	Taxable	Not Taxable
Ground transportation/transfers	Not Taxable	Not Taxable
Guest and owner miscellaneous request items	Taxable	Taxable
Hot tub fees	Taxable	Taxable
Interstate telephone charges	Not Taxable	Not Taxable



Taxable Sales and Services

(Continued)

Fees	Sales & Use Tax	Transient Room Tax
Late payment fee	Not Taxable	Not Taxable
Laundry/dry cleaning service	Taxable	Not Taxable
Lockout/lost key fee	Not Taxable	Not Taxable
Meeting rooms	Not Taxable	Not Taxable
No show (full room amount)	Taxable (see A. on slide 14)	Taxable (see A. on slide 14)
Parking fees	Not Taxable	Not Taxable
Pet fees	Taxable	Taxable
Prepaid calling cards	Taxable	Not Taxable
Reservation change fee	Taxable	Taxable



Taxable Sales and Services

(Continued)

Fees	Sales & Use Tax	Transient Room Tax
Reservation fee	Taxable	Taxable
Resort fee	Taxable	Taxable
Rollaway bed and cribs	Taxable	Taxable
Room charges/rentals 30 consecutive days and longer	Not Taxable	Not Taxable
Room charges/rentals less than 30 consecutive days	Taxable	Taxable
Safe and safety deposit box rentals	See B on slide 14	Not Taxable
Shipping charges (FedEx, etc.)	Not Taxable	Not Taxable
Sundry items sold	Taxable	Not Taxable



Taxable Sales and Services

(Continued)

Fees	Sales & Use Tax	Transient Room Tax
Telephone charges markup	Taxable (see C. on slide 14)	Not Taxable
Tickets to ski or gain admission to events	Taxable (see D. on slide 14)	Not Taxable
Tips for staff (mandatory)	Taxable	Taxable
Tips for staff (voluntary tips not listed on invoice)	Not Taxable	Not Taxable
Vending machine sales	Taxable	Not Taxable
Video/movie/pay-per-view (assisted by lodging staff) charges	Taxable	Not Taxable
Video/movie/pay-per-view (accessed by guests without assistance from lodging staff) charges	Not Taxable	Not Taxable



Taxable Sales and Services

(Continued)



TAXABLE VS.
NONTAXABLE

- A. When guests do not occupy a room and are charged an amount less than the room rate, the charge is not subject to sales or transient room taxes. When guests are charged the full room rate (whether they occupy it or not), the charge is subject to sales and transient room taxes. A deposit not directly related to the room charge is not subject to sales or transient room taxes.
- B. Safe and safety deposit box charges are subject to sales tax if the boxes are tangible personal property. The rental is not subject to sales tax if the boxes are real property. See Pub 42 for definitions.
- C. Telephone service providers collect the tax for local and instate long distance calls. However, any markup of these calls by lodging providers is subject to sales tax. Long distance interstate calls are not subject to sales tax.
- D. Sales tax is usually collected by the third-party provider (resort, theater, etc.).



Marketplace Facilitators

Definitions:

Marketplace

A physical or electronic place, platform or forum where products (tangible personal property, products transferred electronically or services) are offered for sale. Examples include booths, websites, catalogs, and dedicated sales software applications.

Marketplace Facilitator

A person or an affiliate who is paid by sellers to facilitate sales of the seller's products (tangible personal property, products transferred electronically or services) through a marketplace the person or affiliate owns. A marketplace facilitator does not include a person who only provides payment processing services or delivers food items.

Marketplace facilitators are considered the seller of goods and services they facilitate and must charge and pay sales tax, file returns and respond to audits.

Marketplace Seller

- A seller that sells products through a marketplace, regardless of whether the seller is licensed in Utah.





Marketplace Facilitators



- Short term lodging rentals made through a marketplace facilitator are subject to sales and transient room tax (collected and remitted by the marketplace facilitator).
- If you are a marketplace seller, and **all of your short term lodging rentals** are through a marketplace facilitator, you are not required to obtain a sales or transient room account number. (Unless you are buying consumable items tax exempt)
- If you have rentals outside of a marketplace facilitator, you will need to collect and remit both sales tax and transient room tax on all lodging rentals less than 30 days.





Admission Charges



- Admissions and user fees for any amusement, entertainment, recreation, exhibition, cultural or athletic activity are subject to **Utah sales tax**.
- Taxable activities include, but are not limited to, admissions and user fees for: theaters, movies, operas, museums, planetariums, shows, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing and wrestling matches, closed-circuit television broadcasts, billiard or pool parlors, bowling lanes, golf and miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, and horseback rides.





Admission Charges

Exceptions

- Admissions and user fees include season passes, but do not include annual membership dues paid to a private organization whose members, directly or indirectly, establish the level of the membership dues.
- Fees beyond annual membership dues, such as a country club's fees for use of its golf course or pool, are considered admission and user fees and are taxable. See Tax Commission Rule R865-19S-33.



Admission Charges

Amounts paid for the following activities are not admissions or user fees:

- Public or private lessons, including lessons that involve equipment or a facility as part of the lesson.
 - Sign-ups for participation in amateur athletics if the activity is sponsored by state government or a nonprofit organization whose primary purpose is the sponsoring and promoting of amateur athletics.
 - Sign-ups for participation in school activities. This does not include attendance as a spectator at school activities.
-
- Fees for the above activities are subject to tax unless they are listed separately on an invoice. For example, if fees for a golf lesson are included with fees for use of the golf course, the entire amount is subject to sales tax.



Resort Packages



- If a third party reserves rooms for its clients, sales tax and transient room tax are due on the rental. If rooms are discounted for the third party but not for the clients (as is often done for large groups), tax is calculated on the discounted price.
- If a third party (such as a hotel) arranges for ski lift passes, the ski resort must pay sales tax on the sales of the lift passes. The third party is considered the ski resort's agent. Transient room tax does not apply to lift passes.
- Other situations in which a third party arranges for guests to obtain taxable goods, services or admissions are treated the same way. The third party is considered the final consumer, not the third party's clients.





What Can a Short Term Lodging Provider purchase Tax Exempt?



Consumable Items

- Temporary lodging providers may purchase consumable items exempt from sales tax if the items are:
 1. used by their guests; and
 2. Included in the full sales price for the accommodation (not stated separately on the invoice).

Examples of consumable items include: meals, snacks, beverages, brushes, combs, hair care products, cosmetics, makeup, nail polish remover, lotion, shower caps, soap, toilet paper, toothbrushes, toothpaste, mouthwash, saline solution, razors, shaving cream, newspapers, magazines, notepads, pens, pencils, sewing kits, shoe shine kits, and similar items.

Consumable items **do NOT include**:

- tangible personal property that is cleaned for reuse (e.g., towels and linens), or
- products transferred electronically.



Transient Room Tax Exemptions

Charges to Owner from Manager

Charges to property owners by property managers are not subject to sales tax or transient room tax.

These charges include:

- interstate telephone charges
- housekeeping
- shipping charges (FedEx, etc.)
- administrative labor
- DSL installation
- late payment fees
- hot tub fees
- smoking and pet fees (cost of damages pass through)
- commission fees
- credit card fees
- check-in fees for non-paying guests.



Transient Room Tax Exemptions

Federal Government Agencies



Sales to federal governmental agencies are exempt from sales tax and transient room tax if the buyer provides the seller proof of exemption that includes one of the following:

- an exemption certificate (form TC-721G)
- a purchase order
- an invoice or check issued by a government agency

NOTE : The invoice must be paid for with the government entity's funds and not as an employee reimbursement.



Transient Room Tax Exemptions

U.S. Dept. of the Interior

U.S. Department of the Interior (DOI) bureaus are treated differently than other federal agencies.

- DOI bureaus that centrally bill travel expenses include:
 - Bureau of Indian Affairs
 - Bureau of Reclamation
 - U.S. Geological Survey
 - Minerals Management Service
 - Office of Special Trust
 - Office of Surface Mining
 - Office of the Secretary
 - National Business Center



The travel expenses of DOI bureau employees are exempt from sales tax if the employee provides the seller with a valid exemption certificate (form TC-721G) or uses a DOI SmartPay Travel Card. For help identifying this card, see smartpay.gsa.gov/smarttax/recognizing-your-account.





Transient Room Tax Exemptions

Foreign Diplomats




Lodging related sales to foreign diplomats are exempt from sales tax and transient room tax, at the point of sale, if the buyer:

- Has a diplomatic tax exemption card issued by the United States or American Institute in Taiwan, and
- Provides the seller with a valid exemption certificate (form TC-721G) and copy of tax exemption card.



TC-721G

	Utah State Tax Commission Exemption Certificate for Governments & Schools (Sales, Use, Tourism and Motor Vehicle Rental Tax)	TC-721G Rev. 5/18	
Name of institution claiming exemption (purchaser)		Telephone Number	
Street Address	City	State	ZIP Code
Authorized Signature	Name (please print)	Title	
Name of Seller or Supplier:		Date	

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed.

Email questions to taxmaster@utah.gov. You may also write or visit the Tax Commission at 210 N 1950 W, Salt Lake City, UT 84134, or call 801-297-2200 or toll free 1-800-662-4335.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

Print Form

Clear form

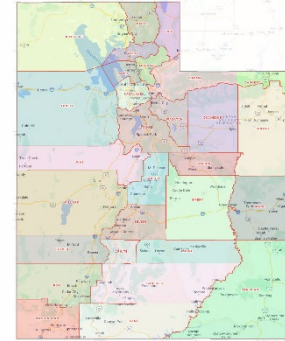
- UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE**
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of essential governmental or tribal functions. **NOTE:** Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases.
- CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR PUBLIC TRANSIT DISTRICTS**
I certify the construction materials purchased are on behalf of a public elementary or secondary school, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school or public transit district.
Name of school or public transit district: _____
Name of project: _____
- FOREIGN DIPLOMAT**
I certify the purchases are authorized by a diplomatic tax exemption card issued by the United States.
Foreign diplomat number: _____
- Construction Materials Purchased for Airports**
I certify the construction materials are purchased by, on behalf of, or for the benefit of Salt Lake International Airport, or a new airport owned or operated by a city in Davis, Utah, Washington or Weber County. I further certify the construction materials will be installed or converted into real property owned by and located at the airport.
- UTAH LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**
Sales Tax License No. _____
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser is a Utah local government, these construction materials will be installed or converted into real property by employees of this government entity.
CAUTION: This exemption does not apply to government or educational entities of other states and is not valid for lodging-related purchases.
- UTAH STATE GOVERNMENT**
Sales Tax License No. _____
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of its essential functions. For construction materials, they will be installed or converted into real property by employees of this government entity.
CAUTION: This exemption does not apply to other states and is not valid for lodging-related purchases.
- HEBER VALLEY HISTORIC RAILROAD**
I certify these purchases and sales are by the Heber Valley Historic Railroad Authority or its operators and are related to the operation and maintenance of the Heber Valley Historic Railroad.





Transient Room Tax Exemptions

Utah Government Agencies



Lodging-related sales to Utah state and local government agencies are taxable at the point of sale.

Qualifying agencies must request a refund of the tax from the Tax Commission.
(Refund claims may not be made more frequently than monthly)

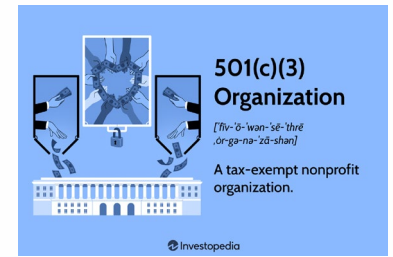
Employee purchases that are reimbursed by the government agency do not qualify for refund.





Transient Room Tax Exemptions

Religious and Charitable Institutions



- Qualifying religious and charitable institutions (501(c)(3)) must have an exemption number issued by the Tax Commission.
- Tax is paid at the time of purchase on all amounts under \$1,000, unless the institution has an exemption certificate and written contract on file with the lodging provider.
- If the sale is \$1,000 or more, the institution may use an exemption certificate to pay for lodging without paying tax.
- Otherwise, all sales are taxable and the institution must request a refund of the tax from the Tax Commission.



TC-721 & TC-73



Utah State Tax Commission
Exemption Certificate
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

[Print Form](#)
[Clear form](#)

TC-721
 Rev. 10/24
 tax.utah.gov

Name of business or institution claiming exemption (purchaser)		Telephone number	
Street address	City	State	ZIP Code
Authorized signature	Name (please print)	Title	
Name of Seller or Supplier:			Date
Sales Tax License Number:	Required for all exemptions marked with an asterisk (*)		

The signer of this certificate MUST check the box showing the basis for which the exemption is being claimed.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
 Keep it with your records in case of an audit.

For purchases by government, Native American tribes and public schools, use form TC-721G.

Resale or Re-lease

I certify I am a dealer in tangible personal property or services that are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax directly to the Tax Commission on my next sales and use tax return.

Religious or Charitable Institution

I certify the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the seller and purchaser.**

Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in an Electronic Payment Service

I certify the machinery and equipment and normal operating repair or replacement parts have an economic life of three years or more and are for use in the operation of an electronic payment service described in NAICS Code 522320.

Machinery or Equipment Used by Payers of Admissions or User Fees

I certify that: (1) the machinery or equipment has an economic life of three or more years and will be used by payers of admissions or user fees (Utah Code §59-12-103(1)(f)); (2) the buyer is in the amusement, gambling or recreation industry (NAICS Subsector 713); and (3) at least 51 percent of the buyer's sales revenue for the



Utah State Tax Commission
Sales Tax Exemption Contract

[Print Form](#)
[Clear form](#)

TC-73
 Rev. 8/21

This contract is between the seller: _____
 and the following religious or charitable organization:

Organization			
Address			Telephone number
City	State	ZIP Code	Sales tax exemption number

Under Utah law, a religious or charitable organization is exempt from sales tax at the point of sale when it makes purchases under a contract with the seller.

By signing below, the parties to this contract agree to the following terms and conditions:

1. The seller will exempt the organization from sales tax on all purchases the organization makes in the conduct of its regular religious or charitable functions and activities;
2. The organization will provide the seller with its Utah sales tax exemption number at each time of purchase;
3. The seller and the organization understand they remain subject to Tax Commission Rules R865-19S-23 and R865-19S-43;
4. This contract will be valid for five years from the date it was signed; and
5. Either the seller or the organization may terminate this contract at any time by giving 30 days written notice to the other party.

Exemption Refund Process

Utah State and Local Government Agencies and Religious and Charitable Organizations

- If you are a Utah State or local government agency, you must first apply for a sales tax exemption number by completing form [TC-160G, Sales Tax Exemption Number Application for Government Agencies](#).

- If you are a Religious or Charitable Organization, you must first apply for a sales tax exemption number by completing form [TC-160, Application for Sales Tax Exemption Number for Religious or Charitable Institutions](#).



Utah State Tax Commission
Sales Tax Exemption Number Application for Government Agencies TC-160G
Rev. 3/22

Name of government agency _____

Agency's mailing address _____ Agency's physical address (if different from mailing address) _____

City _____ State _____ ZIP Code _____ City _____ State _____ ZIP Code _____

Federal Identification Number: -

Utah state or local government entities that qualify for a lodging-related sales tax exemption must use this form to apply for a lodging-related sales tax refund account number. Upon approval, the government agency will receive coupons to claim lodging-related sales tax refunds.

To qualify for the lodging-related sales tax exemption, your purchases must be:

- used for an essential government function; and
- paid directly by the government agency. Purchases are not paid for directly if an employee pays with his or her own funds (even if the money is reimbursed).

You must keep copies of all receipts or invoices for three years after the refund date and provide those records to the Tax Commission upon request.

Under penalties of perjury, true, correct and complete necessary to verify the p agree to only request sa

Print name of official _____

Signature of official _____

This form must be sign

Make a copy of this form



Utah State Tax Commission
Application for Sales Tax Exemption Number for Religious or Charitable Institutions

TC-160
Rev. 6/24

tax.utah.gov

Note: You can also apply for this exemption online. Apply at tap.utah.gov. Click "Apply for a Religious and Charitable Sales Tax Exemption Number - TC-160". Do not submit a paper application if you apply online.

Name of organization _____

Organization's mailing address _____ Physical address (if different from mailing address) _____

City _____ State _____ ZIP Code _____ City _____ State _____ ZIP Code _____

- Per administrative rule R865-19S-43, you must document your exemption status in one of the following four ways:
 - Attach a copy of the IRS determination letter exempting your organization from federal income tax under IRC §501(c)(3).
 - If your organization is claiming exemption as a subunit of a central organization, attach a copy of the central organization's religious or charitable 501(c)(3) determination letter and IRS group exemption letter naming your organization as a subunit.
 - If your organization is not required to have an IRS determination letter, attach documentation (copies of your *Articles of Incorporation*, *Articles of Organization*, or other similar documents) showing that your organization is exempt from tax under IRC(c)(3).
 - If your organization is a "disregarded entity" that does not have an IRS 501(c)(3) determination letter, attach the following:
 - an affidavit or other evidence from the organization's sole member that the organization is a "disregarded entity" within the meaning of Federal Reg. §§301.7701-2 and 301.7701-3,
 - a copy of the organization's *Articles of Organization*, and
 - a copy of the sole member's IRS 501(c)(3) determination letter.

2. Organization's Federal Identification Number: -

3. Briefly state the specific purpose for which the organization was formed and the proposed means of obtaining funds to operate and

Exemption Refund Process

Utah State and Local Government Agencies and Religious and Charitable Organizations

- Once you have been approved, you will receive a coupon booklet with 12 coupons and an address *Change* form (sent upon approval and annually each January).
- You may claim refunds each month or wait until you have paid sales tax for several months. However, you must claim your refund within 3 years from the date you paid the sales tax. We must deny claims filed after 3 years.
- Remember these guidelines when submitting your coupon:
 - Complete and send original coupons.
 - Use the coupon for the correct tax period. (The *Tax Period* is the month you send your refund request; not the month you paid the sales tax.)
 - Discard any coupons you don't use.
 - Don't send coupon copies.



Exemption Refund Process

Utah State and Local Government Agencies and
Religious and Charitable Organizations

- Use the *Change* form in the booklet for address corrections. Use form [TC-69C, Notice of Change for a Tax Account](#), for other corrections.
- Keep the following records for 3 years from the refund request date. You may have to provide these records to the Tax Commission:
 - Receipts
 - Invoices
 - Schedules
 - Work papers used to calculate the refunds



SALES TAX
REFUND

Transient Room Tax Exemptions

Long Term Rentals



Reminder: Charges for stays of 30 consecutive days or longer are exempt from sales and use tax and all sales-related taxes.



Who Imposes the Transient Room Tax



The transient room tax rate for a location may be a combination of the five following rates:

- Utah imposes a statewide tax on temporary lodging of 0.32 percent.
- Counties may impose a county-wide tax on temporary lodging of up to 4.25 percent.
- Cities and towns may impose tax on temporary lodging of up to 1 percent.
- Cities and towns that meet certain requirements may impose an additional transient room tax of up to 0.5 percent on temporary lodging.
- Salt Lake County imposes an extra tourism tax on temporary lodging of 0.5 percent.
- Find current tax rates online at tax.utah.gov/sales/rates.



Sales and Transient Room Tax Rates

tax.utah.gov

utah.gov | UTAH STATE TAX COMMISSION

HOME FORMS & PUBLICATIONS CONTACT US SITE INDEX TAP

UTAH STATE TAX COMMISSION
OFFICIAL TAX INFORMATION FOR UTAH

WHAT ARE YOU LOOKING FOR TODAY?

Recent Changes and Information

- [Tax Professionals – Join us on our Utah Tax Roadshow](#)
- [OneStop Business Registration \(OSBR\) system is shut down – effective September 12, 2024](#)
- [NEW! E-cigarette retailers must purchase from licensed distributors](#)
- [NEW! Utah State Business and Tax Registration \(TC-69\) Online Requirement](#)
- [NEW! SALT Requirements for 2023](#)
- [Individual Income Taxes](#)
- [FAQs and New Information](#)

INDIVIDUAL INCOME TAXES

BUSINESS & CORPORATE TAXES

SALES & USE TAXES

WITHHOLDING TAXES

FUEL TAXES

CIGARETTE & TOBACCO TAXES

MOTOR VEHICLE TAXES & FEES

JOB OPENINGS

TRAINING, WEBINARS & VIDEOS

TAX PROFESSIONALS

PUBLIC NOTICES & RECENT INFO

TAX RELIEF & EXTENSIONS

BILLING & PAYMENTS

OFFICE OF THE COMMISSION

Give Feedback

Translate »



Sales and Transient Room Tax Rates

- 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

- req
and U
- How c
 - What
 - When
 - Why c
 - I am s
 - I am p
 - Are se
 - What
 - Is Inte
 - What
 - How c
 - What
 - What
 - Are tr
 - Why c
 - Can I

tax.utah.gov/sales/rates

sourcing.

Rate Charts

Effective Date	Sales Tax		Transient Room Tax		Sales and Transient Room Combined	
	Combined	Combined	Other	Other	Simple	Simple
Oct 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jul 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
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



Sales and Transient Room Tax Rates

Combined

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 October 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 rates.
*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways										Hosp RH	Arts & Zoo CZ	City/Town Opt. TO TN	Impacted Comm. RR CF	Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM							
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%							6.65%
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%



Transient Room Tax Rates

Other

tax.utah.gov/sales/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 October 1, 2024

Please see instructions below

TR = Transient Room Tax (TR) 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) Sayderville Basin Transit District is located in unincorporated Summit County, uses Park City as the mailing city and is generally ZIP Code 84098.
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.
*Monthly charge per telephone line
**See instructions:

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism				Telecommunications				Energy		
		TR	SR	TM	TT	MD		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%
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%
UIPA Min Mt - Milford	(a) 01-502	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%



Sales and Transient Tax Rates

Simple

tax.utah.gov/sales/rates



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

Rates In effect as of October 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	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
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%	
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	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA GS - Box Elder Co	(a) 02-500	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	
UIPA GS - Brigham City	(a) 02-501	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA GS - Garland	(a) 02-502	6.35%	3.00%	10.92%	7.35%	8.85%	6.35%	



Additional Information

- tax.utah.gov
- [Publication 56 - Sales Tax Information for Lodging Providers](#)
- [Publication 25 - Sales and Use Tax General Information](#)
- [Publication 69 – Sales Tax Information for Guides and Outfitters](#)
- [Publication 70 - Sales Tax Information for Utah State and Local Government Agencies](#)
- [Publication 71 - Sales and Use Tax Information for Marketplace Sellers and Marketplace Facilitators](#)





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
Social Media	X (formerly Twitter) : @UtahStateTax Instagram: - utahstatetaxcommission Facebook: Utah State Tax Commission



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.

There is a link on this page to view the video of the previous workshop. We encourage you to attend on these dates so you will have opportunities to ask questions.

Sales & Use Tax Workshop

[Click these links to view the recording of the July 17, 2024 Sales and Use Tax workshop and presentation slides](#) [Recording](#) / [PDF slides](#)

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 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

