

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.**

Construction Industry Sales Tax Exemptions

Upcoming Webinars

When: **December 19, 2024**

2025 – More information coming soon

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

Description: Join us to talk about Utah's sales tax exemptions regarding the the construction industry. We will discuss in depth who is required to pay the tax, or if tax even needs to be paid.

[Register](#)

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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Search:

Date	Title	Category/Tax Type	Links
Nov 21, 2024	General Pass Through Entity Topics – SALT	Income Tax	Video Link PDF
Oct 17, 2024	Lodging Transient Room Taxes	Sales Taxes	Video Link PDF
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



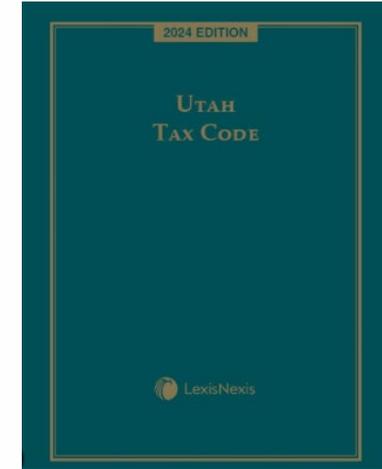
Construction Industry Sales and Use Tax

Accounting Methods , Sourcing Rules and Sales and Use Tax Exemptions





Utah Code



- Utah Code is the source of sales and use tax law
 - 59-12-102(33) defines “Construction materials”
 - 59-12-102(92) defines “Permanently attached to real property”
 - 59-12-102(112) defines “Repairs or renovation of tangible personal property” excluding that done to real property or permanently attached to real property
 - 59-12-102(137) defines “Tangible personal property” including things that remain TPP regardless of how it is attached
 - 59-12-104 provides several exemptions for contractors and other exemptions for construction materials that DON’T apply to contractors
 - 59-12-107 provides rules for accounting methods
 - 59-12-211 provides rules for sourcing transactions



Accounting Methods and Sourcing Rules





Accounting Methods



- Utah Code 59-12-107(4) provides rules for accounting methods for sales and use taxes.
- For sales taxes
 - 59-12-107(4)(d)(i) provides that all sales (cash or charge) must be reported in the period the sale occurred regardless of when the seller is actually paid, except as provided in 59-12-107(4)(d)(ii).
 - 59-12-107(4)(d)(ii) provides that if the sale requires the tangible personal property to be delivered or installed somewhere other than the seller's location, then seller can report the sales when they are paid.



Accounting Methods



- For **Use Taxes**
 - 59-12-107(4)(e)(i) requires the payment of use tax in the tax period in which the untaxed purchases are stored, used, or consumed in this state except as provided under 59-12-107(4)(e)(ii).
 - 59-12-107(4)(e)(ii) (added to statute in 2012) is intended specifically for the construction industry.
 - If the contractor would not be required to file monthly for their sales taxes (without regard to their use taxes); then
 - The contractor may purchase construction materials tax free using the resale/re-lease exemption; and
 - Pay use tax as they are working on a contract based on the total cost of materials multiplied by the percentage of the construction contract paid in that period verses the total contract amount..



Accounting Methods

- **Example for 59-12-107(4)(e)(ii) *Construction Use Tax***

- Contractor accepts a \$1,000,000 contract to build a dam.
- The construction will take 10 months to complete.
- The contractor arranges for \$400,000 of construction material they will need for the contract and begins the construction.
- During the first month the property owner pays the contractor \$200,000 (20% of the total 1M contract).
- The contractor must now report \$80,000 of purchases (20% of the contract paid that month times the \$400,000 of materials) as items purchased tax free and used by him on his sales and use tax return for that tax period and pay the resulting tax.



Sourcing Rules



- 59-12-211(2) – Sales tax for purchases at a vendor’s store are sourced to that store’s location.
- 59-12-211(3) – Sales tax for purchases where the order was received outside of Utah are sourced to the delivery location in Utah.
- 59-12-212 – Sales tax for purchases where the order is received in Utah and the product is delivered in Utah are sourced to the seller’s location.
- 59-12-211.1 – Use tax is sourced to the buyer’s location. If they have more than one location then at the location where the product was received.





Incorrect Seller Practices



A contractor who sells tangible personal property under a furnish-and-install contract **may not:**

- collect sales tax on the transaction;
 - offset the sales tax owed on the contractor's purchase of the tangible personal property by any sales tax the contractor incorrectly collected on the furnish-and-install contract; or
 - show the tax owed on the contractor's purchase of construction materials (or any amount that appears to be tax) as a separate item on a customer invoice or contract.
- They **can** include the tax they had to pay on the items in the contract or bill but may NOT show the tax paid as a separate line item.
 - For example: If I paid \$100.00 for lumber and paid \$6.75 of tax on it and \$10.00 for it to be delivered to the site...
 - I could show a line item for "Cost of Lumber: \$116.75"
 - I could not show anywhere on my contract to the customer a line saying "Tax – \$6.75"



NOTE: A contractor that incorrectly collects sales tax on property sold under a furnish-and-install contract must pay that tax to the Tax Commission, unless the tax is refunded to the buyer.

Incorrect Seller Practices

Contractors who provide the property owner tangible personal property that is not converted or permanently attached to real property must charge the property owner sales tax on those items.

- Examples: appliances, furniture, and usually manufacturing equipment and trade fixtures
- The invoice or contract must list this sales tax as a separate line item.



Who pays the tax?



- Tangible personal property that remains tangible personal property and is owned by the contractor after the construction is over is taxable to the contractor.
Example: Tools, construction equipment, hard hats, etc.
- Tangible personal property that remains tangible personal property and is owned by the property owner after the job is taxable to the property owner.
Example: Appliances, furniture, manufacturing equipment, trade fixtures...
- Tangible personal property that is permanently attached to real property is taxable to the contractor that did the attachment.
Example: satellite dish.
- Tangible personal property that is converted to real property during the construction is taxable to the contractor that did the conversion.
Example: Lumber, nails, paint, bricks, insulation, etc.



Construction Exemptions





Construction Exemptions

- Federal Government – [R865-19S-41](#)
- State and Local Governments – [59-12-104\(2\)](#)
- Pollution Control Facilities – [59-12-104\(11\)](#)
- Out of State Construction – [59-12-104\(58\)](#)
- Public Transit Districts – [59-12-104\(65\)](#)
- International Airports – [59-12-104\(66\)](#)
- New Airports – [59-12-104\(67\)](#)
- Life Science Facilities – [59-12-104\(73\)](#)
- Electrical Cooperatives – [59-12-104\(92\)](#)
- 501(c)(3) Organizations – [59-12-104.1](#) & [R865-19S-58](#)
- Qualified Stadium – [59-12-104\(96\)](#)





Federal Government

Including Tribal Governments
U.S. Constitution & R865-19S-41



- Any construction materials purchased directly with federal government funds (government check, purchase order, credit card, etc.) are exempt from Utah sales and use tax.
- **NOTE:** Any projects where the contractor purchases the materials and converts the tangible personal property to real property, is subject to sales and use tax on those purchases.





Federal Government

Including Tribal Governments
U.S. Constitution & R865-19S-41



R865-19S-91 contains Utah's rules for when a contractor may be considered to be acting as an agent of the federal government and so would be exempt.

A person qualifies as an agent for purchasing on behalf of a government entity if the person and the government entity enter into a contract that includes ALL of the following conditions:

1. The person is officially designated as the government entity's purchasing agent by resolution of the government entity.
2. The person identifies themselves as a purchasing agent for the government entity.
3. The purchase is made on purchase orders that indicate the purchase is made by or on behalf of the government entity and the government entity is responsible for the purchase price.
4. The transaction is approved by the government entity; and
5. Title passes directly to the government entity upon purchase.





Utah State Government

Including Local and Political Subdivisions
59-12-104(2) & (65)



- Public Schools & Public Transit Districts- (addressed in a future slide)
- All other Utah government construction projects are exempt only if the construction material is BOTH
 - purchased directly with government funds and
 - converted to real property by government employees
- These exemptions are for UTAH state and local government agencies. **Other state's government agencies are not exempt.**
- **Very important:** when bidding on a project, factor in the cost of sales tax on cost of materials used into these bids.





Pollution Control Facilities

59-12-104(11)

- Contractors can NOT use a pollution control facilities exemption from sales tax for construction material.
- They should pay tax on the materials as they buy them AND keep detailed records on the taxes they pay.
- The Pollution Control Facility OWNER can use a purchaser refund request to request a refund of the sales taxes paid by the contractor.
- The Pollution Control Facility owner must be certified by the Department of Environmental Quality before requesting the refund but can get a refund of any taxes paid for up to SIX years once they are certified.



Sales of Construction Materials for Out-of-State Real Property Contracts

59-12-104(58)

Purchases of tangible personal property that is later made part of real property outside of Utah are exempt from sales and use tax if:

- the other state does not charge a sales, use, gross receipts or similar tax; or
- the other state does charge a sales, use, gross receipts or similar tax but does not allow a credit for Utah sales and use tax.

Note: If the other state does allow for a credit for taxes paid to Utah, you will be required to pay the Utah sales tax, and if the Utah sales tax rate is lower than the other state, you may need to pay the additional tax to that state.



Construction Materials Brought Into Utah from Out of State

- Purchases of tangible personal property in another state that is brought into Utah to be converted to real property.
 - Utah does allow for a credit for taxes paid to another state.
 - If the other states sales tax rate is lower than Utah's, the difference in tax will be required to be paid to Utah as use tax.



Sales of Construction Materials for Out-of-State Real Property Contracts

59-12-104(58)

Example 1:

ABC Construction, Inc. (ABC) in Cedar City has a contract to build a restaurant in Montana. ABC buys and receives materials for the contract at its Utah facility and then ships them to Montana. Montana does not tax ABC on the materials. ABC may buy the materials tax-free.

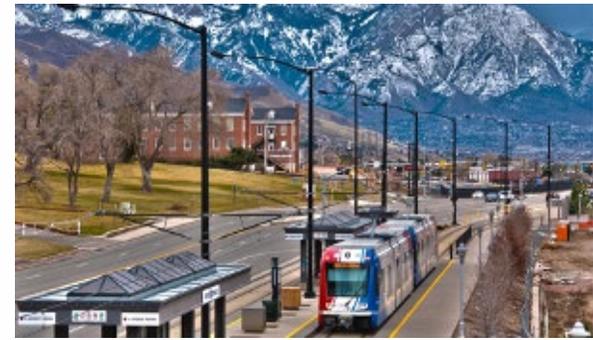
Example 2:

ABC Construction, Inc. (ABC) in Salt Lake City has a contract to build a hotel in Idaho. ABC buys and receives materials for the contract at its Utah facility and then ships them to Idaho. Idaho taxes ABC on the materials and allows a credit for tax paid to Utah. ABC pays tax to Utah at the lower Idaho rate (if the Idaho rate is higher, ABC would pay Utah the full Utah tax and Idaho any difference).





Public Schools and Public Transit Districts



- Projects to build facilities for public schools or a public transit district are the only situations where a contractor is considered to be exempt on their purchases of construction materials that they are using on behalf of a Utah government agency.
- Contractors must carefully track all the construction materials involved to make sure it is not co-mingled with construction materials they will be using for other projects that may not be exempt.
- The contractor must provide the construction material seller a TC-721G exemption certificate that identifies what specific construction project the purchase is for.



Public Schools and Public Transit Districts



Example 1:

A public school hires a contractor to add a wing to its existing building. The contractor agrees to buy and install all building materials, including lockers and a hallway display case. The addition is specially designed with a recess in the wall where the lockers and display case will be permanently attached. In this example, the lockers and the display case will both become real property upon installation and the contractor may buy them tax free on behalf of the school.

- An exemption certificate must be completed by an authorized agent of the school or by the contractor, who is authorized to buy construction materials on the school's behalf.





Public Schools and Public Transit Districts



Example 2:

- A public school hires a contractor to install two rows of free-standing lockers. These lockers do not become real property upon installation, so they are not exempt construction materials that the contractor can buy on the school's behalf. However, a contractor with a sales and use tax license may buy the lockers tax-free under the resale exemption and then sell them tax-free to the school under the exemption for sales to government entities. The contractor must give a completed resale exemption certificate to the locker vendor and get an exemption certificate, purchase order, check or voucher from the school to prove the exemption.





Airports

59-12-104(66) & (67)



- Contractors are allowed to purchase construction materials tax exempt if they are going into real property in one of the following situations:
 - Expansions, repairs, or renovations of real property at the Salt Lake International Airport
 - Building facilities at a NEW airport in Davis, Utah, Washington, or Weber county
- Like all other cases where contractors are allowed to purchase construction materials tax exempt because of a specifically exempt project they must keep the materials separate from any taxable construction materials they may also have.



Life Science Facilities

59-12-104(73)



- Contractors are permitted to purchase construction materials for building a new or expanding an existing a Life Science Facility.
- The contractor must keep careful records and keep the exempt materials separate from any other materials they may have.
- Life Science Facilities may have the following NAICS codes:
 - *3391 Medical equipment and supply manufacturing*
 - *334510 Electro medical and Electrotherapeutic Apparatus manufacturing*
 - *334517 Irradiation Apparatus Manufacturing*
 - *54171 Research and Development in the Physical, Engineering, and Life Sciences*





Electrical Cooperatives

59-12-104(92)

- Contractors are permitted to purchase construction materials for the construction, operation, maintenance, repair or replacement of an electrical cooperative defined as a:
 - Distribution electrical cooperative - **54-2-1 (8)**
 - Wholesale electrical cooperative – **54-2-1 (41)**
- The contractor must keep careful records and keep the exempt materials separate from any other materials they may have.





Religious and Charitable

59-12-104.1



- Contractors are allowed to purchase construction materials tax free that will be converted into real property owned by a 501(c)(3) organization.
- Contractors should not use the TC-721's "Religious and Charitable Institution" exemption, instead they should use the TC-721's "Construction Materials Purchased for Religious and Charitable Organizations" which requires them to list the name of the organization and construction project.
- The certificate must identify the contractor as the buyer claiming the exemption.
 - In the case of an audit, the contractor must be able to show (through the contract, purchasing systems, job costing systems, etc.) that the items bought tax-free with the exemption certificate have been built into the real estate of the exempt institution.



Qualified Stadium

59-12-104(96)

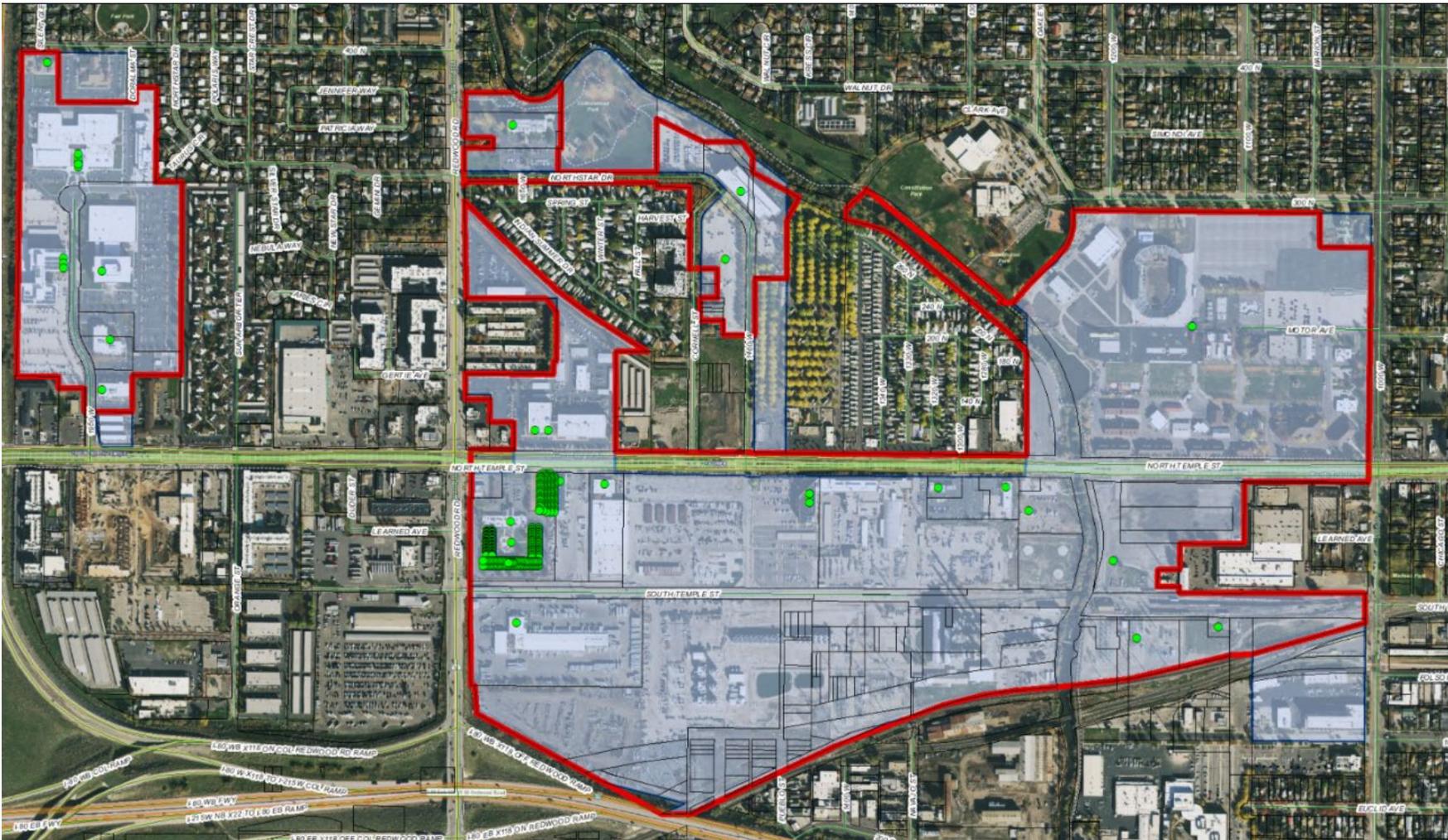


- Contractors are allowed to purchase construction materials tax free that will be used for the construction of a qualified stadium.
 - “Qualified Stadium” means a stadium:
 - within the fairpark district boundary;
 - with a minimum capacity of 30,000 spectators; and
 - that will primarily be used as the home of a major league sports team.
- “Qualified stadium” includes parking structures or facilities, lighting facilities, plazas and open space associated with the stadium.



Utah Fairpark Area Investment and Restoration District Boundary

(Sales Tax Jurisdiction is in Grey)



Colleges and Universities



- Many Utah colleges and universities are part of the Utah System of Higher Education which is considered a political sub-division of the Utah state government.
 - University of Utah, Weber State, Utah State University, Southern Utah, Snow College, Utah Tech University, Utah Valley, and Salt Lake Community College
- Most, but not all colleges and universities are 501(c)(3) organizations.
- Additionally, some projects for a university may fall outside of their government or 501(c)(3) exemption, especially in cases where buildings are to generate profit or not used by faculty, students, or staff.



Purchases of Construction Materials for Resale

R865-19S-58

A contractor must buy construction materials for resale tax-free and collect sales tax from the end consumer if the items are sold as tangible personal property.

- The contractor must pay use tax on the purchase of the item if the contractor buys construction materials tax-free for resale, then uses them for personal use or converts them to real property through an installation.

Example: Some contractors engage in both types of transactions, as in the case of a contractor who sells and installs storm doors, but also sells doors directly to customers for installation by someone else.





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.

Construction Materials Purchased for Religious and Charitable Organizations

I certify the construction materials are purchased on behalf of a religious or charitable organization and that they will be installed or converted into real property owned by the religious or charitable organization.

Name of religious or charitable organization:

Name of project:

Electrical Cooperatives

I certify the tangible personal property will be used for the construction, operation, maintenance, repair or replacement of facilities owned by or constructed for a distribution electrical cooperative or a wholesale electrical cooperative as defined in UC §54-2-1.

Pollution Control Facility

I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-12-101 - 19-12-305 by either the Air Quality Board, the Water Quality Board or the Division of Oil, Gas and Mining. I further certify each item of tangible personal property purchased under this exemption is qualifying.

Alternative Energy

I certify the tangible personal property meets the requirements of UC §59-12-104 and is leased or purchased by or for an alternative energy electricity production facility, a waste energy production facility, or a facility that produces fuel from alternative energy.

Life Science Research and Development Facility

I certify the purchased: (1) machinery, equipment and normal operating repair or replacement parts have an economic life of three or more years for use in performing qualified research in Utah; or (2) construction materials are for use in the construction of a new or expanding life science research and development facility in Utah.

Out-of-State Construction Materials

I certify I am taking possession in Utah of tangible personal property that will become part of real property in another state that: (1) does not have sales tax, (2) taxes sales at a lower rate, or (3) does not allow credit for tax paid to Utah. I will report the tax on my next Utah return at a rate equal to the lesser of: (1) the rate in Utah where the property was purchased, or (2) the rate in the state where the tangible personal property is converted to real property if that state allows a credit for tax paid to Utah.





Utah State Tax Commission

Exemption Certificate for Governments & Schools
(Sales, Use, Tourism and Motor Vehicle Rental Tax)

Clear form

TC-721G

Rev. 5/18

tax.utah.gov

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.



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 MATERIAL 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.

To be valid this certificate must be filled in completely, including a check mark in the proper box.

A sales tax license number is required only where indicated.

Please sign, date and, if applicable, include your license or exemption number.

NOTE TO SELLER: Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER: Keep a copy of this certificate for your records. You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.



Common Mistakes

Co-Mingling of Materials



Because contractors can be exempt on specific jobs and not on others it is very important that they:

- Maintain adequate records of what materials they purchased exempt and what they did not.
- Keep all the materials for a specific exempt job separate from all other materials – even for other exempt jobs.

NOTE: If you are unable to prove that the materials purchased exempt were used in the exempt project, the exemption may be denied.



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.

2.5 hours of CPE has been approved for this workshop. You only qualify to receive CPE for attending ONE of these workshops per year

The screenshot shows the 'Sales & Use Tax Workshop' registration page. On the left is a navigation menu with 'Tax Instruction & Training' and 'Tax Workshops'. Under 'Tax Workshops', there are four options: 'Small Business Employer Tax Workshop', 'Sales & Use Tax Workshop', and 'Pay the IRS Less Without Going to Jail'. The main content area is titled 'Sales & Use Tax Workshop' and includes a link to a recording of a previous workshop, a list of topics covered, a registration requirement, a list of scheduled dates, the location (online), and a registration email address.

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 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 22, 2025
- Wednesday April 23, 2025
- Wednesday July 16, 2025
- Wednesday October 22, 2025

Location

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

To Register

Email: taxtraining@utah.gov



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

