

# 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](https://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.



### Sales Tax Licensing Requirements and Application Process

When: **April 17, 2025**

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

Description: Not sure if you need a Utah sales and use tax license? Lets talk about it! In this webinar we will also go over the sales tax registration process in Taxpayer Access Point (TAP).

[Register](#)

### Upcoming Webinars

**May 15, 2025** – Basics of What is Taxable and What is Exempt from Sales Tax

**June 19, 2025** – Review of Sales Tax Publications

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
Mar 27, 2025	Income Tax Credit Review Part-2	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Feb 20, 2025	Income Tax Credit Review Part-1	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Jan 16, 2025	What's new for the 2024 Income Tax season	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Dec 19, 2024	Construction Industry Sales and Use Tax	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Nov 21, 2024	General Pass Through Entity Topics – SALT	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Oct 17, 2024	Lodging Transient Room Taxes	Sales Taxes	<a href="#">Video Link</a>   <a href="#">PDF</a>
Sep 19, 2024	Retirement Tax Topics and Credits	Individual Income Tax Credit	<a href="#">Video Link</a>   <a href="#">PDF</a>
Aug 15, 2024	Restaurants, Facilitators and Grocery Foods	Sales Tax	<a href="#">MP4</a>   <a href="#">PDF</a>
Jul 18, 2024	Health Benefit Plan Credit	Individual Income Tax Credit	<a href="#">MP4</a>   <a href="#">PDF</a>



# **Sales Tax Licensing Requirements and the Application Process**



# **Who Needs a Sales and Use Tax License?**



# Who Needs a Sales & Use Tax License?

## **Sellers with Utah nexus:**

Nexus means a business has established a physical or economic presence in Utah or is related to a business with a physical presence in Utah.

## **Definition of a “seller” 59-12-102 (121)**

(a) “Seller” means a person that makes a sale, lease or rental of:

- (i) tangible personal property
- (ii) a product transferred electronically; or
- (iii) a service

(b) “Seller” includes a marketplace facilitator.



# Who Needs a Sales & Use Tax License?

**You have a physical presence in Utah if you:**

- Have an office, warehouse, service center, etc.
- Maintain a stock of goods in Utah.
- Regularly solicit orders in Utah.
  - **Exception:** Your Utah activity is only advertising or soliciting by mail, email, internet, phone or similar means.
- Personally deliver property to Utah other than by common carrier.
- Lease or service property in Utah.





# Who Needs a Sales & Use Tax License?

**You have an economic presence in Utah if during the year or the prior year you:**

- Have more than \$100,000 of sales in Utah; or
- Have more than 200 sales in Utah.
  - 2025 SB 47 has repealed this 200 sales transaction threshold effective July 1, 2025

**A seller also has nexus in Utah if:**

- The seller has more than 10 percent interest in a related seller, or
  - A related seller has more than 10 percent interest in the seller, or
  - A related seller wholly owns the seller; and
- The seller sells the same or very similar line of products as the related seller under the same or a very similar business name, or
  - The related seller's place of business or one of its in-state employees is used to advertise, promote or assist sales by the seller.





# What is Sales and Use Tax?

## Sales Tax vs. Use Tax...

### Sales Tax:

- Tax is applied to retail sales and leases of tangible personal property, products transferred electronically, and certain services.
- The seller collects the Sales Tax from the buyer and pays it to the Tax Commission.

### Use Tax:

- Sales Tax was due on the purchase, but it was not charged or collected by the seller.
- Buyer sends Use Tax directly to Tax Commission.

Note: Situations where a company may have no taxable sales, but receives items tax free that should have been taxed, must apply for a sales and use tax number to remit the use tax. (contractors, etc.)



# Marketplace Facilitators and Sellers

## 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, as of July 1, 2020, facilitates sales for restaurants.

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 and Sellers

- As of October 1, 2019, marketplace facilitators that have Utah nexus for their facilitated sales must have a Utah sales tax license and collect, report and pay sales tax on facilitated sales.
- A marketplace facilitator can have nexus on its own direct sales, on sales it facilitates, or both. Therefore, facilitators must determine nexus separately for their direct sales and their facilitated sales.
- Marketplace sellers do not need to have a Utah sales tax license for facilitated sales unless they have Utah nexus. A marketplace seller with a Utah sales tax license must file sales tax returns but does not report sales made through a marketplace. Marketplace sellers are not liable for taxes a facilitator is required to collect.



More information regarding nexus can be found in Publication 37 on the Tax Commission website at [tax.utah.gov](https://tax.utah.gov)


**PUBLICATION 37**  
Rev. 10/23



This publication is provided for general guidance only. It does not contain all Utah tax laws or rules. For more information, call 801-297-2200 or 1-800-662-4335.

## Business Activity and Nexus in Utah

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-2200  
1-800-662-4335  
[nexus@utah.gov](mailto:nexus@utah.gov)  
[tax.utah.gov](https://tax.utah.gov)



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

### Purpose

The purpose of this publication is to define nexus and provide general guidelines for determining whether a business entity's activities create nexus with the state of Utah.

### Definitions

#### Nexus

Nexus means a business entity has established a direct or representational presence within a state or jurisdiction. This presence allows the state to require the business to collect and pay certain taxes.

The standards are different for determining whether a business has nexus for purposes of sales tax or corporate franchise/income tax.

#### Retailer

2. have or use an office, distribution house, sales house, warehouse, service enterprise or other place of business;
3. maintain a stock of goods in Utah;
4. regularly solicit orders (whether or not those orders are accepted in Utah), unless the activity in Utah is only advertising or solicitation by direct mail, email, the Internet, telephone or similar means;
5. regularly deliver property in Utah other than by common carrier or U.S. mail; or
6. regularly engage in any activity related to the leasing or servicing of property located in Utah.

A seller also has nexus in Utah if:

- a. the seller has more than 10 percent interest in a related seller, or
- b. a related seller has more than 10 percent interest in



# **What is subject to sales and use tax?**



# What is Taxable?

Utah Code 59-12-103

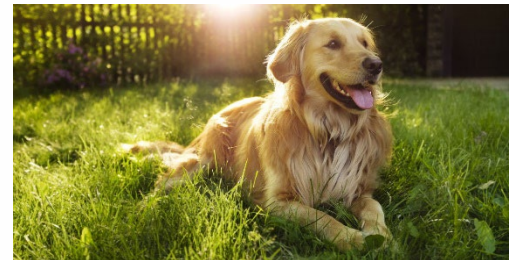


**Sales, rentals or leases of tangible personal property is subject to sales tax.**

Tangible Personal Property (as defined in 59-12-102(136)). Property that can be: seen, weighed, measured, felt, touched, or is in any manner perceptible to the senses.

Tangible Personal Property includes:

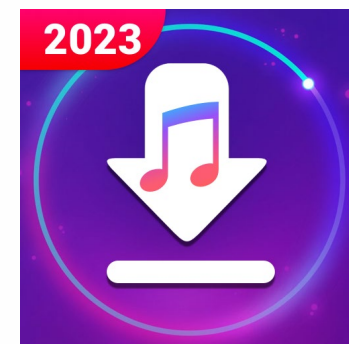
- Electricity
- Water
- Gas
- Steam
- Prewritten software





# What is Taxable?

Utah Code 59-12-103



Products transferred electronically are subject to sales and use tax, including:

- Sales of products transferred electronically, if a physical copy of the product would be taxable. (CD, DVD, disk, tape, etc):
  - Music, Ring tones, Movies
  - Reading material
  - Software
    - (including access to software hosted on the cloud)

For example, the purchase of a music CD is taxable, so downloaded music is also taxable.







# What is Taxable?

Utah Code 59-12-103



## Admission or user fees for :

- theaters
- movies
- operas
- museums
- planetariums
- shows
- exhibitions
- concerts
- carnivals
- closed circuit television broadcasts
- amusement parks
- amusement rides
- circuses
- fairs
- races
- contests
- sporting events
- dances
- boxing matches
- wrestling matches
- billiard parlors
- pool parlors
- bowling lanes
- golf
- miniature golf
- golf driving ranges
- batting cages
- skating rinks
- ski lifts
- ski runs
- ski trails
- snowmobile trails
- tennis courts
- swimming pools
- water slides
- jeep tours
- **any other amusement, entertainment, recreation, exhibition, cultural or athletic activity.**



User fees include access charges for videos, video games, television programs and cable or satellite broadcasts, if that access occurs anywhere other than the buyer's home.

# What is Taxable?

Utah Code 59-12-103

- Labor to **repair, renovate and clean tangible personal property** and products transferred electronically. This includes maintenance agreements.
- Sales of memberships that entitle the buyer to discounted or free merchandise or services that are subject to sales tax.
  - For example:
    - Memberships that let card holders enter a warehouse and buy merchandise free of additional markup.
    - Video memberships that let members rent videos at a reduced price.

Note: All purchases made with these membership cards are subject to sales tax at the time of purchase unless an exemption applies.



# What is Taxable?

Utah Code 59-12-103

- The storage, use or consumption in Utah of tangible personal property and products transferred electronically.
- Laundry and dry cleaning services when the labor is not performed by the buyer.
- Use of assisted amusement devices when the device or ride is not operated by the buyer.
- Assisted cleaning or washing of tangible personal property if the cleaning or washing labor is not performed by the buyer.
- Stays at tourist homes, hotels, motels, campgrounds, trailer courts and similar accommodations usually rented for less than 30 consecutive days.
- Meals (prepared food) at restaurants or other eating places.



# What is Taxable?

Utah Code 59-12-103

- Sales of grocery food. Taxed statewide at the rate of 3 percent. (Sales of prepared food are taxed at the full combined rate.)
- Sales for **residential** use of gas, electricity, heat, coal, fuel-oil or other fuels. These products are taxed at the state rate of 2 percent plus any applicable local and/or public transit tax.
- Sales for **commercial** use of gas, electricity, heat, coal, fuel-oil or other fuels. (Sales of these items for industrial use may qualify for an entity-based exemption.)
- In-state telecom services
- Sales of prepaid telephone calling cards, including vending machine sales of prepaid telephone calling cards, if the card can be used for in-state calls.



# **Non-taxable items and services**





# Real Property

## Non-Taxable



Real Property is ***NOT*** subject to sales tax

- Any right, title, estate, or interest in land, including all permanent buildings or structures on the land.

What qualifies as real property?

- *The land itself*
  - Exception: Dirt, rocks, and plants that are extracted from the land and sold separately are taxable.
- *Permanent structures on the land*
  - A structure is considered “permanent” if attached to the real property through a sub-surface foundation of concrete or steel.
- *Tangible personal property that has been converted to real property*
  - Tangible items that are integrated into the land or permanent structures on the land that cannot be removed without substantial effort or damage to the land or structure.

*Note: the last owner of the tangible personal property prior to conversion must pay the sales or use tax.*







# Real Property

## Tangible Personal Property Converted to Real Property



### Items that are tangible personal property then converted to real property.

- Sales or use tax is due from the last owner of the tangible personal property prior to conversion into real property.

#### Example:

A contractor purchases nails in order to frame a house. The house is then sold.

- The contractor must either pay sales tax when he purchased the nails or pay use tax if he purchased the nails tax free.
- Sales tax is not due on purchase of the home.

Sales tax treatment of real property vs tangible personal property attached to real property covered in detail in our **October 2023** webinar. For more information on the tax implications of these items, please see Tax Commission publication 42.





# Common Non-Taxable Services

- Services performed on real property-(Contractor, landscaper, excavation, etc.)
- Services on a human- (Doctor, hairstylist, massage therapist, fingernails, etc.)
- Professional Services — (Attorney, accountant, architect, etc.)
  - You are paying for a person's expertise, not for labor on tangible property
- Lessons-(Karate , indoor skydiving, rock climbing or surfing if a trained instructor is included and actively instructing the participant.)



# Sales and Use Tax Exemptions

[Utah code 59-12-104](#)

- 3 types of exemptions
  1. Who is purchasing the items (government, churches, schools, etc.)
  2. What they are doing with the item (resale, manufacturing, out of state, etc.)
  3. What is the item (hay, prescription drugs, newspapers etc.)
    - If you ONLY sell exempt items, you are not required to apply for a sales tax number.



# Sales Related Taxes and Fees

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



**NOTE – For more information regarding sales related taxes, view our December 2023 webinar.**

# Sales Related Taxes and Fees

## Utah Code References

### Utah Code References

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

**NOTE – For more information regarding sales related taxes, view our December 2023 webinar.**



# Application Process



# Applying for a Utah Sales and Use Tax Account





Taxpayer Access Point




# Taxpayer Access Point (TAP)

[tap.utah.gov](http://tap.utah.gov)

 Taxpayer Access Point

 Can I Help?


[Business Sign In](#)  
[Forgot username or password?](#)  
[Don't have a profile? Sign Up](#)



### Returns

Without signing in, you can file these returns, download and import return templates.


- > [File your current year individual income tax return](#)
- > [Download return templates](#)
- > [Import your TC-109, TC-116, or TC-23 template](#)
- > [File your County Reimbursement - TC-90CY](#)
- > [File SALT Report](#)



### Payments

Make your payment.

- > [Make an e-Check payment](#)
- > [Make a credit card payment](#)



### Apply Online

File these applications online.

- > [Apply for tax account\(s\) - TC-69](#)
- > [Apply for a waiver or a pay plan](#)
- > [Apply for a letter of good standing](#)





# Taxpayer Access Point (TAP)

[tap.utah.gov](http://tap.utah.gov)

## Business Registration

### Business Registration

#### Introduction

##### Instruction

##### Sole Proprietor

#### Instruction

Are you a sole proprietor applying for a tax license and are **not** a U.S. citizen?

No

Yes

### Section Error



You cannot complete this application online.

To register your business with the Tax Commission you must appear in person and provide proof that you are in the United States lawfully under 8 U.S.C. 1641.

Please bring with you:

- A completed TC-69 (Utah State Business and Tax Registration)
- Your employment authorization card
- Documentation showing the I-94 (arrival/departure) number
- Alien Registration Number issued by the U.S. Citizenship and Immigration Service

OK



# Taxpayer Access Point (TAP)

## Business Registration

Introduction

Information

Type of Registration

### Type of Registration

Click Yes for all that apply

Sales and Use Tax License

No

Yes

Employer Withholding License

No

Yes

Mineral Production Withholding

No

Yes

Insurance Premium

No

Yes

Self-Insured Employer

No

Yes

Cable operator or multi-channel video or audio service provider

No

Yes

Natural Gas or Electricity Purchases for Resale or Transportation

No

Yes

Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG)

No

Yes

International Fuel Tax Agreement (IFTA)

No

Yes

Oil & Gas Conservation and Severance

No

Yes

Radioactive Waste

No

Yes

Cigarette, Tobacco, E-Cigarette, Nicotine License

No

Yes

Cigarette Stamper - \$30 License & Bond

No

Yes

Tobacco Products Distributor - \$30 License & Bond

No

Yes

Out of State Cigarette/Tobacco PACT Act Delivery Shipper

No

Yes

Beer Tax (distributor/manufacturer only)

No

Yes

Mining Severance

No

Yes

Special Fuel User

No

Yes

[Click here for a description of each Utah tax and fee\(s\).](#)

Cancel

Save Draft

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# Taxpayer Access Point (TAP)

## Voluntary Disclosure Agreement

<https://tax.utah.gov/forms-pubs/pub-04>

< Home

### Business Registration

Business Registration

Introduction

Information

Type of Registration

Previous Accounts

Disclosure

#### Disclosure

Help

Is this business registration a result of a Voluntary Disclosure Agreement?

☐ No ☒ Yes

Enter the VDA or MTC number from your agreement. \*

*Required*

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

Cancel Save Draft

< Previous **Next** >



# Taxpayer Access Point (TAP)

## Business Registration

Introduction

Information

Account Information

Sales and Use Tax Part 1

### Sales and Use Tax

When will you start selling or making purchases?

01-May-2025



Estimate your annual net sales and purchases subject to tax.

\$16,001 - \$800,000



Click 'YES' to voluntarily file monthly:

No

Yes

If you have a Streamlined Sales Tax (SST) number, enter it here:

Are you a cable operator or multi-channel video or audio service provider with no Utah sales tax liability?

No

Yes

**Business Description** Describe the nature of your business in detail (include the types of products sold) \*

Selling shirts and hats

Required

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

Cancel

Save Draft

< Previous

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# Taxpayer Access Point (TAP)

## Sales and Use Tax

1. Will you sell goods or services from **only one fixed Utah business location** (includes vending machine operators and door-to-door sellers with only one warehouse)? \*

No	Yes
----	-----

2. Will you sell goods or services from **more than one fixed Utah business location** (includes vending machine operators and door-to-door sellers with more than one warehouse)? \*

No	Yes
----	-----

3. Will you do one or both of the following:

- a.) sell goods or services that are **shipped from outside Utah to a Utah customer(s)**?
- b.) have goods or materials **delivered from outside Utah to a location(s) in Utah** other than your fixed place of business?

No	Yes
----	-----

4. Will you do **multi-level marketing**?

- If yes, complete and attach form **TC-62MLM**, Multilevel Marketing Agreement at the end of the submission.

No	Yes
----	-----

5. Will you charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?

No	Yes
----	-----

6. Will you provide services (**cleaning, washing, dry cleaning, repairing or renovating tangible personal property**) at non-fixed places of business and not sell tangible personal property?

No	Yes
----	-----

7. Will you **receive recurring payments for leases or rentals** of tangible personal property or services?

No	Yes
----	-----

8. Are you a seller with **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, Business Activity and Nexus in Utah.

- If yes, complete and attach form **TC-51** at the end of the submission.

No	Yes
----	-----

9. Are you a **marketplace facilitator** that makes sales of products (tangible personal property, products transferred electronically or services)? See Pub 37, Business Activity and Nexus in Utah.

- If yes, complete and attach form **TC-51** at the end of the submission.

No	Yes
----	-----



# Taxpayer Access Point (TAP)

## Sales and Use Tax

10. Will you sell **grocery food**? See [Pub 25](#) for the definition of grocery food.

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

11. Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in a city or town with the Impacted communities tax?

[Click here](#) to see a list of impacted communities

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

12. Are you a **utility** providing telephone service, electricity or gas?

• If yes, complete and attach form [TC-62Q](#) at the end of the submission.

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

13. Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires bought on or for rented vehicles, and new tires bought from anyone not collecting the Waste Tire Recycling Fee.

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

14. Will you provide motel, hotel, trailer court, campground or other **lodging services** for less than 30 consecutive days?

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

15. Are you a **restaurant**? See [Pub 25](#) for the definition of restaurant.

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

16. Will you **rent motor vehicles** (12,000 pounds or less), **off-road vehicles** and/or **recreational vehicles** to customers for 30 days or less?

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

17. Will you sell **residential fuels** (electricity, heat, gas, coal, fuel oil, firewood and other fuels for residential use)?

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

18. Will you **purchase goods or services tax-free** that you or your business will store or use in Utah? See [Pub 25](#) for the definition of use tax.

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------

19. Are you a municipality that generates your own taxable municipal energy,  
-OR- do you estimate you will collect municipal energy tax of over \$1 million annually?

<input type="button" value="No"/>	<input type="button" value="Yes"/>
-----------------------------------	------------------------------------



## Sales and Use Tax

20. Will you sell taxable **municipal energy**?

No	Yes
----	-----

21. Do you provide only the **transportation component of taxable energy** delivered to the point of sale or use?

No	Yes
----	-----

22. Will you sell **disposable cell phones** or disposable cell phone minutes?

No	Yes
----	-----

23. Will you be the first seller in Utah of **lubricating oil** in packages of less than 55 gallons?

No	Yes
----	-----

24. Are you a cable operator or a **multi-channel video or audio** service provider?

No	Yes
----	-----

25. Are you a **sexually explicit business** (see Utah Code 59-27-102)?

No	Yes
----	-----

26. Will you provide **telecommunication services** to end consumers?

• If yes, complete and attach form [TC-62Q](#) at the end of the submission.

No	Yes
----	-----

27. Are you a **telephone line** provider (radio, land line, VOIP, etc.)?

• If yes, complete and attach form [TC-62Q](#) at the end of the submission.

No	Yes
----	-----

28. Do you sell **fuel for use in locomotive engines**?

No	Yes
----	-----

29. Do you operate or use a **car-sharing** program on a peer-to-peer business platform? See [Pub 25](#) for the definition of car-sharing.

No	Yes
----	-----

30. Are you a **charging station operator** who sells electricity to charge electric vehicles or offers vehicle charging subscriptions?

No	Yes
----	-----





# Taxpayer Access Point (TAP)

## Business Registration

### Business Registration

Introduction



Information



Account Information

Sales and Use Tax Part 1

Sales and Use Tax Part 2

Sales and Use Tax Part 3

Sales and Use Tax Part 4

Sales and Use Tax Part 5

Sales Tax Applicants Info

## Sales and Use Tax

### Sales Tax Applicants...

**NOTE: You must pay use tax on goods or services you purchase tax-free and then use.** See line 4 of your Sales and Use Tax Return

### Sales Tax Info

See Pub 25, online at [tax.utah.gov/forms](https://tax.utah.gov/forms), for sales tax information. Find sales tax rates online at [tax.utah.gov/sales/rates](https://tax.utah.gov/sales/rates).

### Temporary Sales Tax License for Special Events

You must get a temporary sales tax license any time you participate in a special event, even if you have a permanent sales tax license.

A special event is a one-time event or an event that runs six months or less where sales occur.

Examples include fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, seasonal stands in malls, and similar events.

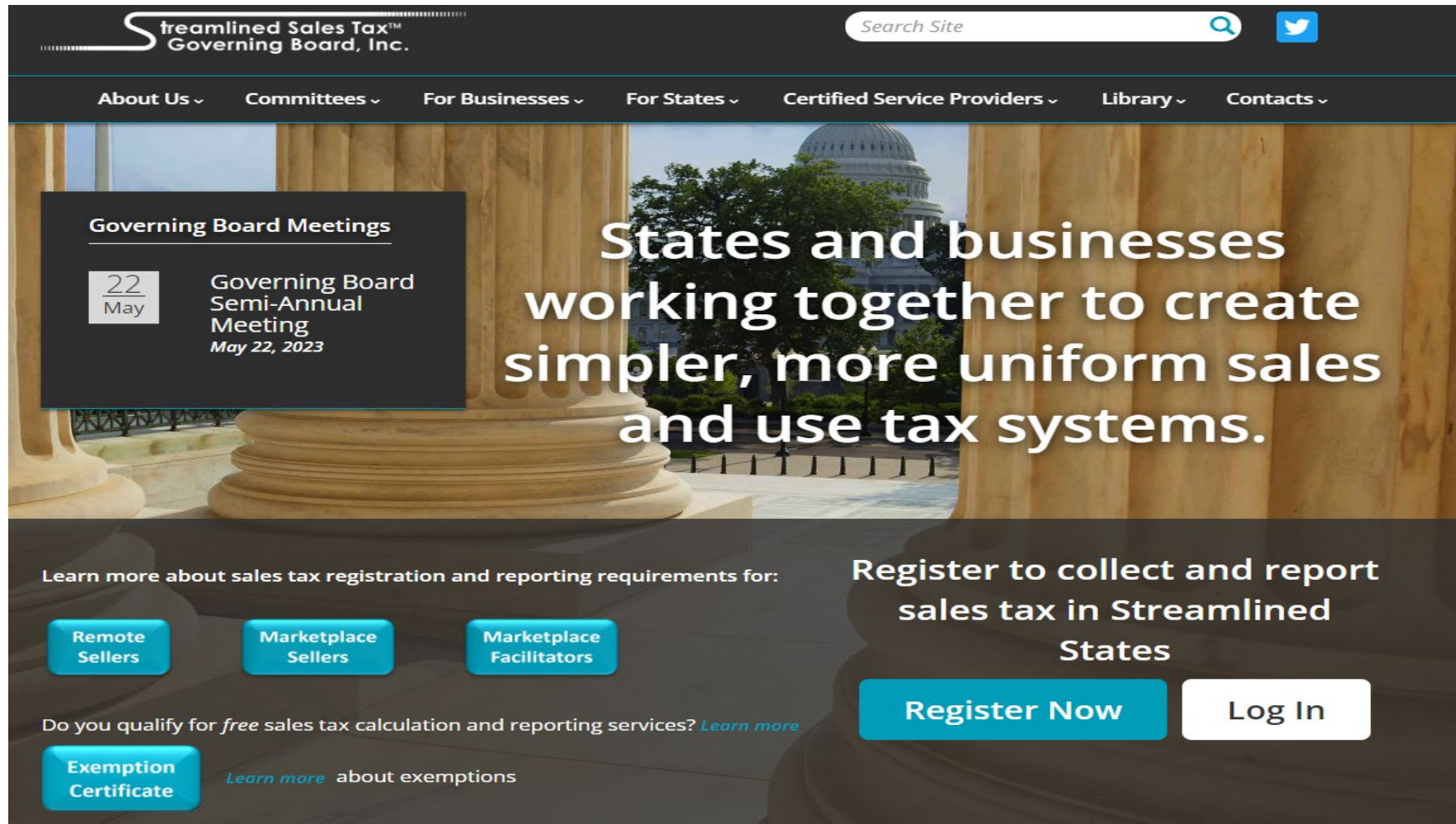
See more information at [tax.utah.gov/sales/specialevents](https://tax.utah.gov/sales/specialevents), or call 801-297-6303, or toll free (outside the Salt Lake area) 1-800-662-4335, ext. 6303.

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



# Streamlined Sales Tax

[streamlinedsalestax.org](https://streamlinedsalestax.org)



Streamlined Sales Tax™  
Governing Board, Inc.

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**Governing Board Meetings**

22 May  
Governing Board  
Semi-Annual  
Meeting  
May 22, 2023

**States and businesses  
working together to create  
simpler, more uniform sales  
and use tax systems.**

Learn more about sales tax registration and reporting requirements for:

Remote Sellers Marketplace Sellers Marketplace Facilitators

Do you qualify for *free* sales tax calculation and reporting services? [Learn more](#)

Exemption Certificate [Learn more](#) about exemptions

**Register to collect and report  
sales tax in Streamlined  
States**

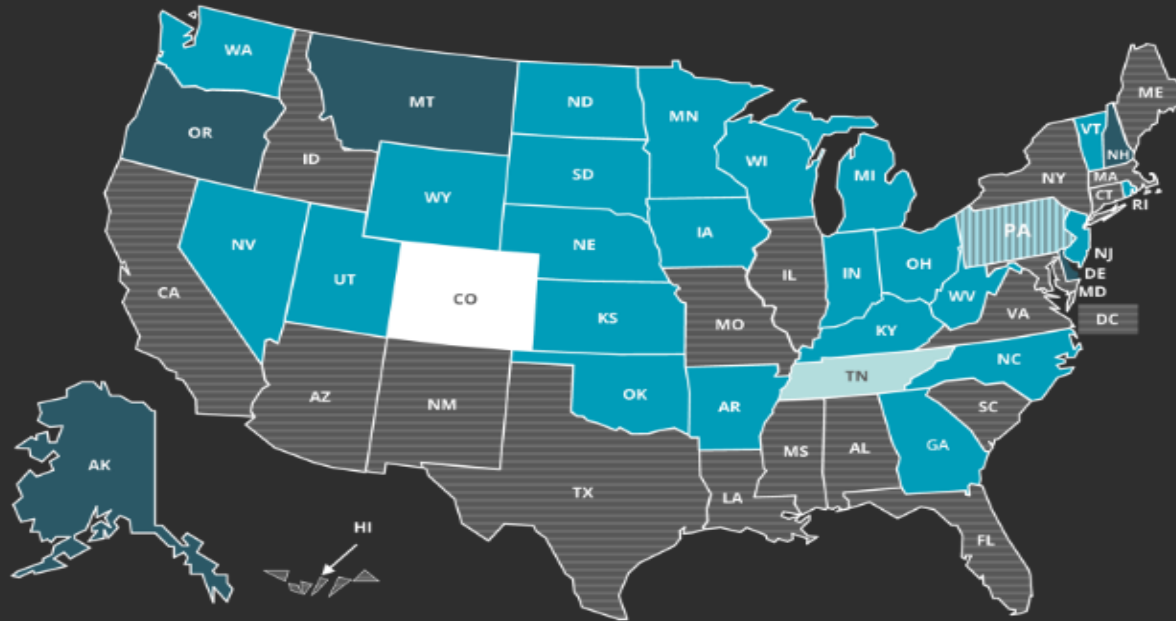
**Register Now** **Log In**



# Streamlined Sales Tax

[streamlinedsalestax.org](http://streamlinedsalestax.org)

Member State Map

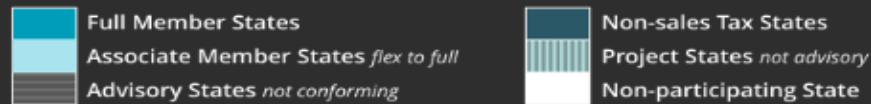


Full Member States

Arkansas	North Dakota
Georgia	Ohio
Indiana	Oklahoma
Iowa	Rhode Island
Kansas	South Dakota
Kentucky	Utah
Michigan	Vermont
Minnesota	Washington
Nebraska	West Virginia
Nevada	Wisconsin
New Jersey	Wyoming
North Carolina	

Associate Member States

Tennessee



# **Special Events and Requirements**



# What is a Special Event?

A one-time event, or an event that runs for 6 months or less held at a location other than a sellers usual place of business.

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
- Auctions
- Swap meets
- Conventions
- Hobby shows
- Concerts
- Seasonal stands in malls
- Farmers Markets
- Other similar events



# Special Events

- A Seller participating in a special event(s) is required to obtain a Temporary Sales Tax License and Special Return. **The tax rate charged is calculated at the tax rate where the event is being held.**
- Tax collected at the event is reported and remitted on the temporary license.
- If a seller has a permanent Sales and Use Tax license, they still must obtain a Special Event License and return for each event they participate in.
- To prevent double payment of tax, a seller would report all sales tax paid at a special event on their Sales Tax return. **Form TC-62, line 6.**



**Seller must file a temporary license/return and remit full payment either the last day of the event or within 10 days after the event closes.**



# Special Events License

To register for a Special Event temporary license call:  
**801-297-6303** or **1-800-662-4335 ext. 6303**

If you are a seller who ONLY has sales at special events, you are not required to have a permanent sales tax license.

- **Exception:** If you wish to purchase tax free materials or products intended for resale at the special event, you will need a permanent Sales Tax License.



[tax.utah.gov/sales/specialevents](https://tax.utah.gov/sales/specialevents)

# What should I do if I am purchasing an existing business?

- If you are **purchasing a business**, Utah law requires you to:
  - Apply for new tax licenses. Tax licenses are not transferable\*.
  - Have the seller provide you a [Letter of Good Standing](#) from the Utah State Tax Commission showing no sales or special fuel taxes are owed.
  - Withhold any amount of unpaid tax from the purchase price to pay to the Utah State Tax Commission within 30 days of the final sale of the business.
- If you are purchasing a business, you could be held liable for previous sales and special fuel taxes the business may owe if you do not meet the requirements above.

\* If business ownership changes, but the federal employer identification number (FEIN) is allowed to stay the same by the IRS, the new owner(s) is not required to obtain new tax account numbers with the Utah State Tax Commission (USTC). However, the new owner(s) must notify the USTC with the new owner and officer information. If you are purchasing or selling a business and need to know if this applies to you, legal counsel or the assistance of a professional accountant may be needed.



# 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: <a href="mailto:tapsupport@utah.gov">tapsupport@utah.gov</a>
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	<a href="mailto:taxmaster@utah.gov">taxmaster@utah.gov</a>

## Online Resources

Tax Commission Website	<a href="http://tax.utah.gov">tax.utah.gov</a>
Forms and Publications	<a href="http://tax.utah.gov/forms">tax.utah.gov/forms</a>
Online Services (TAP)	<a href="http://tap.utah.gov">tap.utah.gov</a>
Sales and Use Tax Information	<a href="http://tax.utah.gov/sales">tax.utah.gov/sales</a>
Tax Training	<a href="http://tax.utah.gov/training">tax.utah.gov/training</a>
Social Media	X (formerly Twitter) : @UtahStateTax Instagram: - <a href="https://www.instagram.com/utahstatetaxcommission">utahstatetaxcommission</a> Facebook: Utah State Tax Commission



# Sales and Use Tax Workshops

[tax.utah.gov/training/workshops/sales-use-tax](https://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



## Sales & Use Tax Workshop

- Tax Instruction & Training
- Tax Workshops** +
- Tax Webinars & Videos

Click these links to view the recording of the January 22, 2025 Sales and Use Tax workshop and presentation slides [Recording](#) / [PDF slides](#)

This workshop has been approved for 2.5 hours of CPE for Utah CPA's if you attend the workshop live. You must attend the full workshop to qualify for the 2.5 hours of CPE. During the live workshop we will do a poll asking if you are requesting CPE for attending.

NOTE: You may only receive a total of 2.5 hours of CPE per year for attending one of these workshops.

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. Zoom Meetings are held online and you'll receive instructions when registering.

- 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

[Register for the Wednesday April 23, 2025 workshop.](#)

If you have any questions about this workshop, please send an email to [taxtraining@utah.gov](mailto:taxtraining@utah.gov)

# Sales Tax Check up

[tax.utah.gov/training/sales-tax-checkup](https://tax.utah.gov/training/sales-tax-checkup)

## Sales Tax Check Up



**Register at [salestaxcheckup@utah.gov](mailto: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](mailto:salestaxcheckup@utah.gov).



*Thank You*

