



Utah State Tax Commission Sales and Use Tax Workshop



Topics

- What's New
- Sales & Use Tax General Information
- Tax Rates & Tax Types
- What is Taxable?
- Sales & Use Tax Exemptions
- Filing Requirements
- Payment Options
- Penalties & Interest
- Resources
- Additional Information



Sales and Sales Tax Related Returns

Mandatory e-file requirement online @ tap.utah.gov

- All sales tax and sales related tax returns.
 - Including any applicable schedules
 - All filing status (monthly, quarterly, annual)
 - Paper returns will no longer be mailed or accepted

Sales and Sales-related Tax Accounts

STC - Sales and Use Tax

STE - Municipal Energy Sales and Use Tax

SPF - Restaurant Tax

STL - Motor Vehicle Rental Tax

STR - Transient Room Tax

SWT- Misc. Sales Fees and Charges

SMT- Municipal Telecom

SEM- E-911 Emergency Services



What's new ?

Recent changes...

- **Effective: January 1, 2026-** Requires restaurant tax to be collected on customized prepared food sold by a convenience store, a gas station or a grocery store.
 - "Customized" means prepared or heated by a seller for on premise or immediate consumption at the request or specification of the purchaser.
- **Effective October 1, 2025 –** Sales tax exemption for the purchase of adaptive driving equipment.
- **Effective: July 1, 2025 –** Sales tax exemption for amounts paid or charged by an operator of a qualifying storage manufacturing facility



Visit ***tax.utah.gov*** for the latest news...

What's new ?

Recent changes...

- **Effective July 1, 2024** – Changes definition of “short-term rental” for purposes of sales and use taxes, as a lease or rental for less than 30 consecutive days for short-term motor vehicle rentals (previously rented for 30 days or less)
- **Effective: January 1, 2024** - Electric vehicle charging tax equal to 12.5% of the subscription price or retail sales price of electricity sold by a charging station operator to charge an electric vehicle.
- **Effective July 1, 2023** – Car sharing and car sharing programs are subject to sales and short term motor vehicle tax as it is included in the definition of “lease” or “rental”.
- **Effective: January 1, 2023** - A seller is required to obtain an updated exemption certificate from any certified service provider or purchaser if **more than 12 months have elapsed since the last transaction** between that seller and the certified service provider or purchaser.



Visit ***tax.utah.gov*** for the latest news...

Tax Bulletins



The Utah State Tax Commission periodically issues Tax Bulletins outlining tax-related issues. Bulletins are kept on this site for approximately three years. Relevant information from older bulletins is available on our [Sales Tax Rates](#) page, in [Tax Publications](#), or elsewhere on our site.

✕ Follow @UtahStateTax

Bulletin	Effective Date	Title
17-24	Jan 1, 2025	2025 Fuel Tax Rates
11-24	Oct 1, 2024	Kearns, Loa, Magna, Torrey and White City Impose Municipal Telecommunications License Tax
12-24	Oct 1, 2024	Aurora, Eureka, Hyrum, Loa, Lyman and Torrey Impose Municipality Transient Room Tax
13-24	Oct 1, 2024	Inland Port Sales Tax Location Changes
14-24	Oct 1, 2024	Sales Tax Rate Changes
06-24	Jul 1, 2024	2024 Sales Tax Rate Changes
07-24	Jul 1, 2024	2024 New Harmony Imposes Municipal Telecommunications License Tax
08-24	Jul 1, 2024	2024 New Utah Lake Authority Sales Tax Locations
09-24	Jul 1, 2024	2024 Correction: Brigham City Mass Transit Tax
10-24	Jul 1, 2024	2024 New MIDA Sundance Sales Tax Locations
15-24	Jul 1, 2024	2024 E-cigarette Retailers Required to Purchase Products from Utah-Licensed Distributors



Sales & Use Tax General Information



What is Sales and Use Tax?

Transaction Tax

- The transaction or exchange is taxed not the actual goods or services.
- The buyer/consumer is the actual taxpayer.
- This means that a particular item can be taxed multiple times.



What is Sales and Use Tax?

Trust Fund Tax

- The buyer is trusting the **seller** to forward the collected sales tax to the state.
- The seller may never use the collected sales tax for personal use.



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 the Tax Commission.



Use Tax

- Report use tax on the ***Sales and Use Tax Return, line 4, Goods purchased tax free and used by you***, at the seller's cost.

Taxable Sales Detail		Help
1. Total sales of goods and services	0.00	6. Adjustments
2. Exempt sales included in line 1	0.00	0.00
3. Taxable sales	0.00	If you entered an amount in line 6, you must provide an explanation of the adjustment(s) below
4. Goods purchased tax free and used by you	0.00	
5. Total taxable amounts	0.00	7. Net taxable sales and purchases
		0.00



Use Tax

If a sales tax license is not required, use tax is reported on personal or business income tax returns.

Schedule A - Utah Net Taxable Income and Tax Calculation

20304 EIN [redacted]

23 Enter tax from Schedule A, page 1, line 22

24 Nonrefundable credits (see instructions or [incometax.utah.gov/credits](https://tax.utah.gov/credits) for codes)

Code	Amount	Code	Amount
• 24a	[redacted]	• 24b	[redacted]
• 24c	[redacted]	• 24d	[redacted]
• 24e	[redacted]	• 24f	[redacted]

Total nonrefundable credits - add lines 24a through 24f

25 Net tax - subtract line 24 from line 23 (cannot be less than line 18b or less than zero)

26 Utah use tax

27 Total tax - add line 25 and line 26
Enter here and on TC-20, line 7

TC-20, Sch. A
2023 Pg. 2

65301 [redacted]

9998 [redacted]

Partnership name [redacted]
Address [redacted]
City [redacted]
Foreign country (if not U.S.) [redacted]

ENTITY TYPE (check one):
☐ General partner
☒ Limited liability

1 Date registered in Utah (mm/dd/yyyy)

2 If dissolved, date of dissolution (mm/dd/yyyy)

3 Total pass-through withholding tax - enter the amount
Note: This amount must be paid by the due date

4 Utah use tax

5 Total tax - add line 3 and line 4

Clear form

Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return

For calendar year 2023 or fiscal year (mm/dd/yyyy)

2023
TC-65

Utah Individual Income Tax Return (continued)

40302 SSN [redacted]

Last name [redacted]

23 Enter tax from TC-40, page 1, line 22

24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)

25 Full-year resident, subtract line 24 from line 23 (not less than zero)

Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41

26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)

27 Subtract line 26 from line 25 (not less than zero)

28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)

29 AMENDED RETURN ONLY - previous refund

30 Recapture of low-income housing credit

31 Utah use tax

TC-40
2023 Pg. 2

23 [redacted].00

• 24 [redacted].00

• 25 [redacted].00

• 26 [redacted].00

27 [redacted].00

• 28 [redacted].00

• 29 [redacted].00

• 30 [redacted].00

• 31 [redacted].00



Accounting Methods

- Sellers must use accrual basis accounting to report sales and use tax. Report all sales and use tax on goods sold and consumed during a filing period on the return for that filing period.
- You may only use cash basis reporting if one of the following circumstances applies:
 - A sale includes delivery or installation of tangible personal property at a location **OTHER** than the seller's place of business (the seller must state the delivery or installation on the invoice) or;
 - A buyer who converts tangible personal property into real property chooses to report use tax on a cash basis- only if the buyer is not required to pay use tax on a monthly basis.



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.

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.



More information regarding nexus can be found in Publication 37 on our website at tax.utah.gov

Who Needs a Sales & Use Tax License?

Do you sell online and ship items to other states on a regular basis?

A Supreme Court ruling now allows sales tax to be collected in the state(s) where you sell product. Check with states whom you regularly sell product to see what their filing requirements are or:

- Register to collect and report sales tax in ALL streamlined states.
 - See website for participating states.



streamlinedsalestax.org

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.

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.



More information regarding nexus can be found in Publication 37 on our website at tax.utah.gov

Sales & Use Tax Liability

Sellers with nexus must collect and remit sales tax on sales subject to Utah sales tax.

- If a seller has nexus that seller **may not opt-out** of sales tax collection.
- Sellers must file a sales tax return for every period a license is held **even if no sales were made.**

If a license holder fails to file:

- The Tax Commission will estimate tax.
- Assess penalty and interest.
- Could issue a lien against business based solely on estimated tax.



Sales & Use Tax Liability

Purchasing or Selling a Business – Successor Liability

Utah Code §59-12-112 & §59-13-302

Selling a Business

Utah law requires the seller to:

1. File all and pay final tax returns within 30 days of the business sale.
**For special fuel tax returns, within 15 days of the business sale*
2. Close all open tax accounts with the Tax Commission.
3. Provide the purchaser with a letter from the Tax Commission showing no sales or special fuel taxes are owed. (TC-42S Letter of Good Standing for Successor)



Sales & Use Tax Liability

Purchasing or Selling a Business – Successor Liability

Utah Code §59-12-112 & §59-13-302

Purchasing a Business

If you are purchasing a business Utah law requires you to:

1. Apply for new tax licenses. Tax licenses are not transferable*
2. Withhold any amount of unpaid tax from the purchase price to pay to the Tax Commission within 30 days of the final sale of the business or
3. Ask the seller give you a receipt from the Tax Commission showing that all sales and special fuel taxes have been paid, or a letter from the Tax Commission stating no sales or special fuel taxes due.



***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**

Marketplace Facilitators & 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 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 & Sellers

General Information

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.

Marketplace facilitators 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 Facilitators & Sellers

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 have to report sales made through a marketplace.
- Marketplace sellers are not liable for taxes a facilitator is required to collect.





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 seller's usual place of business.

Special Events fall under a variety of situations including:

Sporting Events	Auctions
State and County Fairs	Swap Meets
Festivals	Conventions
Antique Shows	Hobby Shows
Gun Shows	Concerts
Food Shows	Seasonal Stands in Malls
Art Shows	Farmers Markets
Auctions	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 **800-662-4335 ext. 6303** or by email at
specialevent@utah.gov

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



Utah State Tax Commission - Taxpayer Services Division - (801) 297-6303
P.O. Box 31431 - Salt Lake City, UT 84134-9988
Temporary Sales Tax License and Special Event Sales Tax Return

TC-790C
Rev. 04/20
r1L113

You are not required to complete or return this form or to collect sales and use tax if you are not regularly engaged in the business of selling the items you are offering at this event or all of the items that you are selling at this event are exempt from sales and use tax under Section 59-12-104.

Event Account Number 10075360-002-SSE	Temporary License Number 1005-21-0001	Issued By Tax Commission	Date Issued August 12, 2021
Event Dates 11/1/2021 to 11/7/2021		Local Tax Code 18122	
Event Name SCHRUTE FARM FEST		State and Local Tax Rates 7.75 / 3.00 / 8.75	
Event Location 1234 S MAIN ST SLC		Return and Payment Due By November 22, 2021	

Enter sales and calculate tax due on lines 1 through 4. Enter total tax due on line 5. Enter amounts on coupon below.

	A. Sales	B. Tax Rate	C. Tax DUE
1. Merchandise		X 7.750 % = 1.	
2. Food		X 3.000 % = 2.	
3. Prepared Food		X 8.750 % = 3.	
4. Admission		X 7.750 % = 4.	
5. TOTAL TAX DUE (Add lines 1, 2, 3 & 4)			= 5.

Copy the amounts in Column C to the return/payment coupon below.

If the total tax due is less than \$1.00, write "NONE" on line 5 of the return/payment coupon, sign and send it to the address at the top of this form.

The return/payment coupon must be filled out and returned, even if no tax is due.

Make check payable to the "Utah State Tax Commission." There is a fee to use your credit card. DO NOT SEND CASH BY MAIL.

Sign the coupon below. Your signature certifies the information reported on the coupon is true, correct and complete, to the best of your knowledge.
Cut the coupon on the dotted line. Keep the top portion for your records. Send the coupon and any payment to the address at the top of this form.

Utah Special Event Sales Tax Return & Payment Coupon

Media Number	Account ID	License NO.	Event Dates	Filing Period	Payment Due By
9095741443	10075360-002-SSE	1005-21-0001	11/1/2021 to 11/7/2021	07-Nov-2021	Nov 22, 2021
Name			Taxpayer ID - SSN or EIN (circle one)		
Doing Business As (DBA)			1. Merchandise Tax Due		
Address			2. Food Tax Due		
City			3. Prepd Food Tax Due		
State			4. Admission Tax Due		
Zip Code			5. TOTAL TAX DUE		
Home Telephone Number					
Business Telephone Number					

Sign Here: _____ Date: _____ Email: _____

1. Specific to event/location
2. Due date
3. Rate to collect at event
4. Payment coupon included



Sales & Use Tax Rates & Tax Types



SALES & USE TAX RATES

Sales tax rates vary for each community. The rate consists of many smaller sales taxes which are imposed by each community and the state.

Each community decides what tax to impose within it's boundaries. The tax rate can include any of the following tax:

State Sales Tax	Highway Tax
Local Sales Tax	County Option Sales Tax
County Option Transportation Tax	Town Option Tax
Mass Transit Tax	City Option Tax
County Airport, Highway Tax	Resort Community Tax
Public Transit Tax	Impacted Communities Tax
Botanical, Cultural Zoo Tax (County or Municipality)	Rural Hospital Tax



Combined Sales & Use Tax Rates

Example

Provo

- 4.85% State Sales & Use Tax
- 1.00% Local Sales & Use Tax
- 0.25% County Option Sales Tax
- 1.30% Transit and Highway (Mass Transit, Add'l Mass Transit, County Option Transportation, Transportation Infrastructure Tax)
- 0.10% Arts & Zoo

7.45% Combined Sales and Use Tax Rate



Combined Sales & Use Tax Rates

Example

Moab

- 4.85% State Sales & Use Tax
- 1.00% Local Sales & Use Tax
- 0.25% County Option Sales Tax
- 0.55% Transit and Highway (Mass Transit, Add'l Mass Transit, County Option Transportation, Transportation Infrastructure Tax)
- 0.50% Rural Hospital Tax
- 0.10% Arts & Zoo Tax
- 1.60% Impacted Comm. (Resort Community Tax, includes Add'l Resort Tax)

8.85% Combined Sales and Use Tax Rate



Combined Sales & Use Tax Rates

Combined with Transient Room Tax Example

Moab

- 4.85% State Sales & Use Tax
- 1.00% Local Sales & Use Tax
- 0.25% County Option Sales Tax
- 1.05% Transit and Highway (Mass Transit, Add'l Mass Transit, County Option Transportation, Transportation Infrastructure Tax)
- 0.10% Arts & Zoo
- 1.60% Impacted Comm. (Resort Community, Includes Add'l Resort Tax)

8.85% Combined Sales and Use Tax Rate

6.07% Transient Room Tax (hotel room)

14.92% Total Charged to Customer



Sales Related Taxes on Certain Sales

The nature of your business is what determines if you will be required to collect and report related sales tax.

These taxes are ***in addition*** to the combined sales and use tax rate.

If a sales related tax applies, the rate is a combination of the sales related tax and the combined sales and use tax rate. Examples include:

Related Taxes and Fees	Tax rate
Tourism, Restaurant	1%
Tourism Short Term Vehicle Leasing	2.5% - 9.5 %
Tourism Short Term Off Highway Vehicle Leasing (some counties)	7%
Transient Room, County, Municipality & State Combined	3.32% - 6.07%
Waste Tire Recycling Fee	\$1 per tire



Sales Tax Types

Tax Type	Account Number	Form(s)
Sales & Use Tax	XXXXXXXX-XXX-STC	TC-62S, TC-62M Supporting Schedules: TC-62A, TC-62AG, TC-62J, TC-62JG
Prepared Food/Restaurant	XXXXXXXX-XXX-SPF	TC-62F
Transient Room	XXXXXXXX-XXX-STR	TC-62T
Tourism/Motor Vehicle Leasing	XXXXXXXX-XXX-STL	TC-62L
Miscellaneous	XXXXXXXX-XXX-SWT	TC-62W Supporting Schedule: TC-62WW
Tobacco	XXXXXXXX-XXX-TOB	Depends on Business Type
Municipal Energy	XXXXXXXX-XXX-STE	TC-62E (ER & ET)
Municipal Telecom	XXXXXXXX-XXX-SMT	TC-62Z
Emergency Services	XXXXXXXX-XXX-SEM	TC-62Y
Special Event	XXXXXXXX-XXX-SSE	Temporary License/Return

Reminder: All sales and sales related tax returns are required to be filed electronically through tap.utah.gov



Sales & Use Tax Rates

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

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

Rate Charts

Effective Date	Combined		Other		Simple	
	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
Apr 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx
Jan 1, 2022	pdf	xlsx	pdf	xlsx	pdf	xlsx



Sales & Use Tax Rates

Combined Sales Tax Rate

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of January 1, 2025

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 = Highways 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 Tax
CR = Capital City Revitalization Tax
(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.		Impacted Comm.			Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP			SM	TO	TN	RR	CF	
Beaver County	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Beaver City	01-002	4.85% *	1.00%	0.25%							0.25%		1.00%							7.35%
Milford	01-008	4.85% *	1.00%	0.25%							0.25%									6.35%
Minersville	01-009	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA Min Mt - Beaver Co	(a) 01-500	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA Min Mt - Beaver City	(a) 01-501	4.85% *	1.00%	0.25%							0.25%		1.00%							7.35%
UIPA Min Mt - Milford	(a) 01-502	4.85% *	1.00%	0.25%							0.25%									6.35%
Box Elder County	02-000	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Bear River	02-004	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%		0.30%				0.25%									6.95%
Corinne	02-025	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Deweyville	02-032	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Elwood	02-035	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Fielding	02-041	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Garland	02-044	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Honeyville	02-054	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Howell	02-057	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Mantua	02-069	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%									6.95%
Perry	02-086	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%									6.95%
Plymouth	02-090	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Portage	02-092	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Snowville	02-100	4.85% *	1.00%	0.25%			0.30%				0.25%				1.00%					7.65%
Tremonton	02-113	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Willard	02-120	4.85% *	1.00%	0.25%			0.30%		0.30%		0.25%									6.95%
MIDA NG - Brigham City	(a) 02-301	4.85% *	1.00%	0.25%	0.30%		0.30%				0.25%									6.95%
UIPA GS - Box Elder Co	(a) 02-500	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
UIPA GS - Brigham City	(a) 02-501	4.85% *	1.00%	0.25%	0.30%		0.30%				0.25%									6.95%
UIPA GS - Garland	(a) 02-502	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
UIPA GS - Tremonton	(a) 02-503	4.85% *	1.00%	0.25%			0.30%				0.25%									6.65%
Cache County	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%			0.10%						6.70%
Amalga	03-001	4.85% *	1.00%	0.25%				0.25%			0.25%			0.10%						6.70%
Clarkston	03-014	4.85% *	1.00%	0.25%				0.25%			0.25%			0.10%						6.70%



Sales & Use Tax Rates

Sales Related (Other)Tax Rates

Part 2 of 2



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
OTHER SALES TAX RATES AND FEES
In addition to combined sales and use tax
Rates In effect as of January 1, 2025

Please see instructions below

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

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

		Tax Return to be Filed:																
Location	Cnty/ City Code	Transient Room					Combined Trans Rate	Tourism				FG	Telecommunications					Energy ET
		TR	SR	TM	TT	MD		MV	FF	ST Lease	OH		ES*	SE*	RN*	Tot ES*	TL**	
Beaver County	01-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	\$0.73	\$0.25	\$0.27	\$1.25		
Beaver City	01-002	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Milford	01-008	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Minersville	01-009	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
UIPA Min Mt - Beaver Co	(a) 01-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Min Mt - Beaver City	(a) 01-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
UIPA Min Mt - Milford	(a) 01-502	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Box Elder County	02-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Bear River	02-004	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Brigham	02-017	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Corinne	02-025	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	4.00%	
Deweyville	02-032	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Elwood	02-035	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Fielding	02-041	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Garland	02-044	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Honeyville	02-054	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Howell	02-057	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Mantua	02-069	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Perry	02-086	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	6.00%	
Plymouth	02-090	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Portage	02-092	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Snowville	02-100	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Tremonton	02-113	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Willard	02-120	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
MIDA NG - Brigham City	(a) 02-301	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA GS - Box Elder Co	(a) 02-500	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA GS - Brigham City	(a) 02-501	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
UIPA GS - Garland	(a) 02-502	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
UIPA GS - Tremonton	(a) 02-503	4.25%	0.32%	1.00%			5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Cache County	03-000	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Amalga	03-001	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Clarkston	03-014	4.25%	0.32%				4.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	



Sales & Use Tax Rates

Simple Rate Charts



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

Rates In effect as of January 1, 2025

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	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Bear River	02-004	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Brigham	02-017	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	
Corinne	02-025	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Deweyville	02-032	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
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Garland	02-044	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Honeyville	02-054	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Howell	02-057	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Mantua	02-069	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	
Perry	02-086	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	
Plymouth	02-090	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
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Cache County	03-000	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Amalga	03-001	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	
Clarkston	03-014	6.70%	3.00%	11.27%	7.70%	9.20%	6.70%	



Sourcing

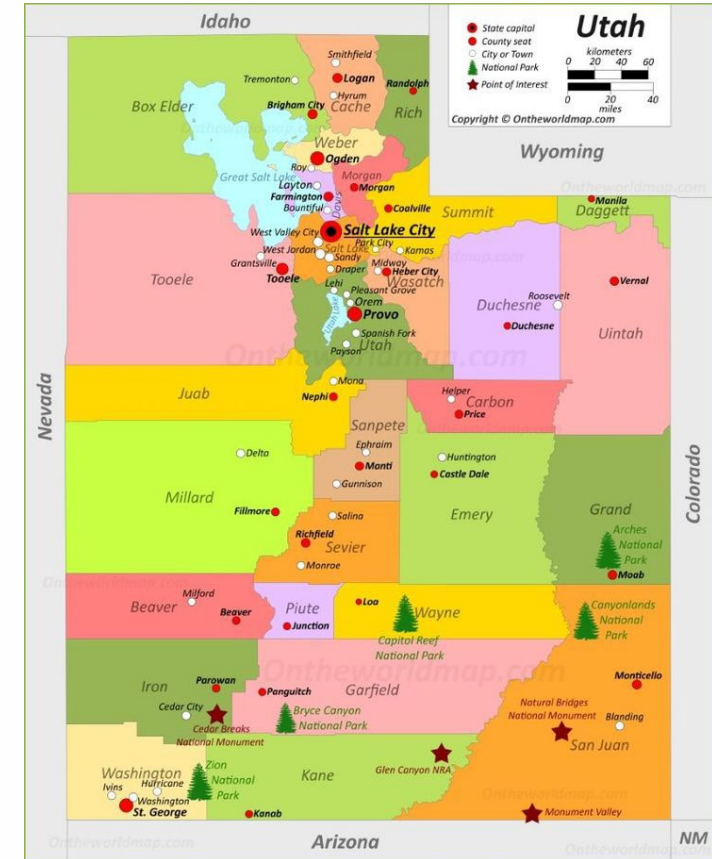
To determine the correct rate to charge a sale must be allocated or sourced to a specific jurisdiction.

Point-of-sale

Tax collected by the seller is based on the location where the sale occurred.

Examples

1. Fixed location(s)
2. Non-fixed location(s)
3. Non-Utah merchandise
4. Leases and Rentals





Scenario – Fixed Location (s)

Example 1:

Sales made at a Seller's fixed place of business (one or more locations) are taxable at the rate applicable to the fixed location.

- A jeweler has a store in Park City and a second store in Moab:
 - Park City store collects current sales tax rate for Park City
 - Moab store collects current sales tax rate for Moab





Scenario – Non-Fixed Location (s)



Example 2:

There may be situations where even though a seller has a fixed place of business the tax may be sourced to another location.

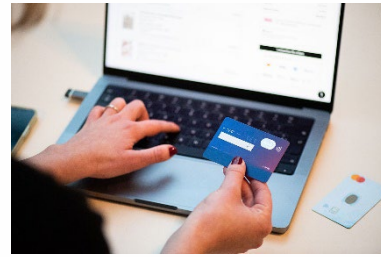
Services performed at non-fixed location:

- A car detailing shop which also provides mobile detailing.
 - If a car is brought to the shop for detailing then the tax would be sourced to the fixed shop location.
 - If the car is detailed at the customer's location then it is sourced to the location of the car.





Scenario – Non-Utah Merchandise



Example 3:

Items shipped directly to Utah consumer

Even if the seller has nexus in Utah, the seller may still have to collect tax rate in effect at buyer's location.

Example:

- Furniture seller has a location in Utah but also has a website, customer buys a couch on the website and has it shipped directly to customer's home.
 - If the order is received at the seller's Utah location then the sale is sourced to the seller's Utah location.
 - If the order is received at an out of state location then the sale is sourced to the customer's location.



Scenario – Non-Utah Merchandise

A **Non-nexus** seller may collect Utah sales tax voluntarily for sales shipped to Utah at the rate for the Utah destination.

- If non-nexus seller does not collect sales tax then the Utah buyer is still liable for the unpaid tax and must report use tax based on the Utah destination location.



Scenario – *Leases and Rentals*

Example 4:

Non-motor vehicle

- Items leased or rented with recurring payments:
 - Location the customer receives the item for down and first payments
 - Buyer's location for remaining payments
- If there are no recurring payments:
 - Seller's location if in Utah
 - Buyer's location if shipped into Utah

Motor vehicle leases or rentals

- Buyer's location (see. §59-12-214(b))
 - All payments including down and first payments
 - ***Exception:*** Seller's Utah Location if no recurring payments





Items Shipped To A Location Outside of Utah



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

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



Utah General Sourcing Rules

Utah Tax Publication 25- Page 5

Chart 1: General Sourcing Rules

Transaction Type	Source to:	Exceptions
Retail sale of tangible personal property in Utah (including vending machine operators and sellers who sell from mobile inventory)*	Seller's fixed place of business (whether or not the goods or services are delivered) Location where inventory is warehoused for vending machine operators and sellers who sell from mobile inventory	Sales at special events (fairs, swap meets, races, etc.) are sourced to the event location .
Retail sale of taxable services in Utah when seller also sells tangible personal property*	Seller's fixed place of business OR customer's location (seller's preference)	If the seller sells tangible personal property on the same invoice as the service, the transaction must be sourced to the seller's fixed place of business . Sales at special events (fairs, swap meets, etc.) are sourced to the event location .
Retail sale of taxable services in Utah when seller does not sell any tangible personal property*	Customer's location	
Retail sale of tangible personal property (including manufactured/mobile/modular homes, motor vehicles, aircrafts and watercrafts) or taxable services when the order is received outside Utah*	Buyer's location (the place the buyer receives the service or property)	
Retail sale of admissions	Location of activity or event (regardless of ticket purchase location)	
Retail sale of prewritten computer software where there is no transfer of a copy of the software to the buyer	See Publication 64	
Retail sale by a ready-mix concrete manufacturer, nonmetallic mineral mining and quarrying operation, and asphalt paving mixture and block manufacturer	Fulfillment location from where the product is dispatched	
Lease or rental of tangible personal property* (other than motor vehicles, semi-trailers, trailers 10,000 pounds or less, and aircraft)	Location the customer receives the goods or services for down payment and first payment Location of the item for subsequent payments	If there are no recurring payments: <ul style="list-style-type: none"> • source to the location the customer receives the goods or services. • source to the customer's location if shipped from outside the state to a Utah customer.
Lease or rental of motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft	Customer's location (address) for all payments, including down and first payments	If there are no recurring payments, source to the seller's fixed place of business.

*Including products transferred electronically.

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



What is Taxable?





What is Taxable?

Utah Code 59-12-103

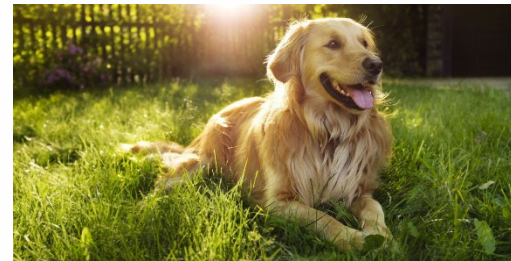


Sales, rentals or leases of tangible personal property is subject to sales tax.

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:

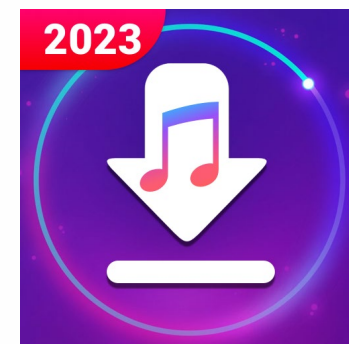
- Electricity
- Water
- Gas
- Steam
- Prewritten software





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 and Taxable Services



Is a Service Taxable?

Amounts paid or charged for labor to repair, replace, renovate, maintain or clean tangible personal property *is* taxable.

Examples:

1. Services performed on people
2. Professional and consulting services
3. Services to tangible personal property





Non Taxable Services

Services performed on people



Services performed on people

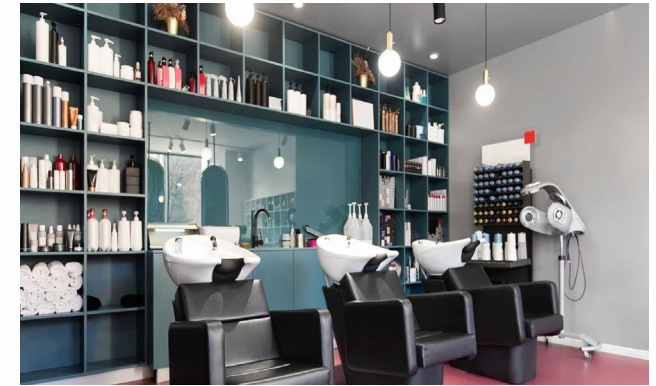
- Services performed on people are **not** subject to sales and use tax because people are not tangible personal property.
- If it can't be sold then services on it are **not** subject to sales and use tax.





Non Taxable Services

Services performed on people



Example 1:

A salon/spa does hair, nails, facials and massages. The spa also sells shampoo, nail polish, mask cream and massage oil.

- The service charge for hair, nails, facials, and massage are **not taxable** even if the materials consumed while performing the service would be taxable if sold separately.
 - The Salon/Spa purchases shampoo, nail polish, and massage oil tax free.
 - Used the product on the customer.
 - The Salon/Spa must report Use Tax on items consumed.



The customer also purchases shampoo, nail polish or massage oil separately from the service, these items **are** subject to sales tax.



Non Taxable Services

Professional and consulting services



Professional and consulting services

Are professional and consulting services taxable?

- Professional and consulting services where no service is performed on or to tangible personal property are **not** taxable.





Non Taxable Services



Example 2

Architect

- An architect designs a building, prepares blueprints, and builds a scale model. The cost of the blueprints and model are included in the design fee.
- The design fee is **not** taxable even though it included items of tangible personal property because the essence of the transaction was the charge for the architects expertise not the physical representation of that expertise.
- Any material purchased tax free and used to create the blueprint or model are subject to Use Tax.



Taxable Services

Services to tangible personal property

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



Taxable Services

Services to tangible personal property



Example 3:

Service to tangible personal property

Pet Groomer

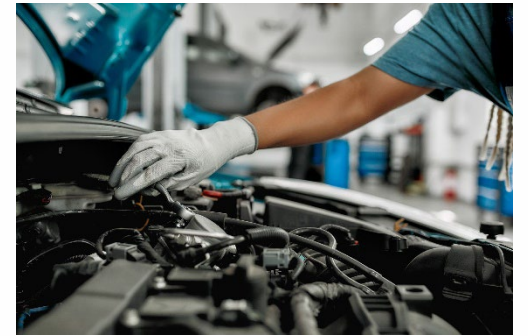
- A groomer shampoos fur, trims fur, clips nails and generally beautifies the animal.
- The groomer also sells animal shampoo, nail clippers and other animal care products.
- **All** services performed on animals are taxable because animals are considered tangible personal property.
 - If the groomer used materials during the service that were purchased tax free the groomer must report the use tax on the cost of those materials.
 - If the animal owner also purchases animal shampoo, nail clippers or other products separately from the service, these items are subject to sales tax.





Taxable Services

Services to tangible personal property



Example 4:

Auto Repair

A vehicle is involved in an accident and towed to a repair shop. The shop replaces parts, fixes dents and repaints the vehicle.

- The charge for the towing is taxable if:
 - The tow company is affiliated or associated with the repair shop that will be repairing the vehicle.
- The charge for replacement parts, paint and any associated labor is taxable even if separated on invoice.
- The charge for labor to fix dents is taxable even if no tangible personal property was sold.



5 Minute Break



Real Property and Tangible Personal Property



Real Property

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.





Real Property



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 TPP prior to conversion must pay the sales or use tax.





Real property vs TPP



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

- Is there sales tax or use tax due on the purchase of that item?
- If so, who pays it?

Sales or use tax is due from the last owner of TPP 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.



Real property vs TPP

Real Property	Tangible Personal Property (TPP)
Shed on concrete foundation	Shed not on permanent foundation
Tree in Ground	Tree in Pot
Whole house air conditioner	Window air conditioner
Wall to wall carpet	Area Rug
Shutters (custom order)	Curtains
Wired in light	Plug in light
In-ground pool	Above ground pool
In-ground sprinkling system	Above ground sprinkler
Furnace	Plug in heater





Services to Real Property



Are services to Real Property taxable?

- Services to real property itself or items and structures permanently attached to real property are **not** taxable.
- Must ensure that the service is:
 - Being provided to “real property” and not tangible personal property.
 - Not temporarily attached to real property.



Services to Real Property and Tangible Personal Property

Example Scenarios:

1. Services to ***real*** property or permanent structures on real property.
2. Services to ***tangible*** personal property converted to real property.
3. Services to ***tangible*** personal property permanently attached to real property.
4. Services to ***tangible*** personal property but not permanently attached to real property.





Services to Real Property



Example 1:

A homeowner hires contractor to furnish and install wall to wall carpet.
(furnish and install)

- When the contractor purchases the carpet it is not yet attached to real property, therefore, it is still tangible personal property.
- When the contractor installs the carpet, his install (service) converts the carpet to real property.
- Since the contractor is the last entity to own the carpet while it is still TPP, the contractor is responsible to pay sales or use tax on his cost of the carpet.
- The contractor may **not** charge sales tax to the homeowner for the cost of the carpet or install.



Services to TPP

Example 2:

Are services to tangible personal property (TPP) that has been converted to real property taxable?

- Services to TPP that has been converted to real property are **not** taxable.
- Usually these are types of items that once installed are considered part of the structure and subsequent owners of the real property expect these items to remain.

Not converted (TPP)	Converted (Real Property)
area rug	wall to wall carpet
plug in light	wired in light fixture
curtains	Custom window Shutters



Services to Real Property

- It is not the service being performed that matters, it is what the service is being performed upon that determines taxability.

Taxable Service	Non-Taxable Service
Prune tree in a pot	Prune tree in ground
Repair a shed not attached to concrete foundation.	Repair a shed attached to concrete foundation
Clean or repair an above ground pool	Clean or repair an in ground pool



Services to TPP

Example 3:

Are services to Tangible Personal Property permanently attached to real property taxable?

Services to TPP permanently attached to real property is *not* taxable.

- Although permanently attached to real property these items remain TPP.

Considered permanently attached to real property if:

- Attachment to real property is essential to use the tangible personal property (TPP);
And
- This type of TPP typically remains attached in the same place over its useful life.
(Carpet, custom window shutters, etc.)

Does not include: items that are attached merely for convenience, stability or an obviously temporary purpose. (television mounted on a wall)



Services to TPP

Are services to tangible personal property installed on real property but ***not*** permanently attached to real property taxable?

- Labor charges for the ***initial*** installation of TPP to real property are ***not*** taxable if separately stated on the invoice.
- Labor charges for repairs, renovations or replacements of the TPP ***after*** install ***are*** taxable regardless if separately stated on the invoice.
 - This is what distinguishes these items from those which ***are*** permanently attached to real property.





Services to TPP



Example 4:

A customer purchases a dishwasher from a home improvement retailer and arranges to have it delivered and installed.

- Delivery charges **are not** subject to tax if separately stated on the invoice.
- Installation charges **are not** subject to sales tax if separately stated on the invoice.
- Any later repairs, replacements, or renovations of the dishwasher **are** subject to sales tax.
- A dishwasher is deemed to remain TPP regardless of how it is attached to real property. §59-12-102(125)(c)(i)
 - The charge for the dishwasher **is** taxable.
 - The same would apply for a refrigerator, stove, microwave, washer, or dryer.





This publication is provided for general guidance only. It does not contain all sales or use tax laws or rules.

Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property

Utah State Tax Commission
P.O. Box 30412
Salt Lake City, Utah 84130
801-297-7780
1-800-368-8824
tax.utah.gov



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.

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Introduction

This publication provides sales tax information relating to sales, installation and repair of tangible personal property attached to real property. See Publication 25 for general sales and use tax information.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede information in this publication.

Real Property

Construction materials and fixtures become real property when used in building construction or real property improvements. Construction materials (bricks, lumber, nails, cement, etc.) typically stop being personal property once they are converted to real property.

Fixtures (furnaces, built-in air conditioning systems, hot water heaters, water softener systems, water filtration systems, sinks, tubs, etc.) become part of the real property after installation because they are an essential part of real property improvement.

Gas, water and electrical lines serving manufacturing equipment are viewed as real property because they usually also serve the property where the manufacturing equipment is housed. For example, the electrical system that supplies manufacturing equipment also usually powers the lights and the office computers. Since the system is an essential part



Publication 42 has examples to help you better understand the distinction between taxable charges for sales, installation and repair.

Sales & Use Tax Exemptions



Sales Tax Exemptions

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

Three Types of Exemptions:

1. **Entity Based Exemption** – Determined by who purchases or sells the product.
2. **Use Based Exemption** – Determined by purchaser's use of the product.
3. **Product Based Exemption** – Determined by product.



***Remember:** These are transactions that would be taxable without the specific exemption.



Entity Exemptions



Entity Based Exemption – Determined by who purchases or sells the product.

Example 1:

501(c)(3) non-profit organizations

How to Claim?

1. Must register as a religious or charitable organization by filing form TC-160.
2. Must provide the seller with a TC-721, *Exemption Certificate*.

(2 exemption categories)

1. Purchases in excess of \$1,000 to be used for religious/charitable purpose. *(smaller purchases must claim a refund of tax paid from Tax Commission)*
2. Construction materials purchased to be integrated into real property owned by the religious/charitable organization.



Entity Exemptions



Entity Based Exemption – (Cont.)

Example 2:

1. Federal Government or Native American Tribes

How to Claim?


The Entity must provide the seller with a TC-721G, *Exemption Certificate for Governments, Foreign Diplomats & Schools*

1. Purchase must be paid directly with government or tribal funds.



TC-721G Exemption Certificate

[TC-721G \(link\)](#)

		Utah State Tax Commission		TC-721G	
		Exemption Certificate for Governments & Schools		Rev. 5/18	
		(Sales, Use, Tourism and Motor Vehicle Rental Tax)			
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.

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished.

Clear form

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.



Use Based Exemptions

Use Based Exemption – Determined by purchaser's use of the product.

- Most exemptions are use based exemptions.
- Most common exemption are items purchased for resale.

How to Claim?

The **buyer** must provide the seller with a **TC-721, *Exemption Certificate*** and specify the exemption type the buyer is claiming.



TC-721 Exemption Certificate

[TC-721 \(link\)](#)



Utah State Tax Commission

Exemption Certificate

(Sales, Use, Tourism and Motor Vehicle Rental Tax)

Print Form

Clear form

TC-721

Rev. 5/22

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.**

☐ **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:

☐ **Fuels, Gas, Electricity**

I certify all natural gas, electricity, coal, coke, and other fuel purchased will be predominantly used for industrial use.

☐ **Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity, Web Search Portal or Medical Laboratory**

I certify the machinery and equipment, normal operating repair or replacement parts, or materials (except office equipment or office supplies) are for use in a Utah manufacturing facility described in SIC Codes 2000-3999 or a NAICS code within NAICS Sector 31-33; in a qualifying scrap recycling operation; in a co-generation facility placed in service on or after May 1, 2006; in the operation of a Web search portal by a new or expanding business described in NAICS Code 518112; in a medical laboratory described in NAICS Code 621511; or in a business described in NAICS 212, Mining (except Oil and Gas), or NAICS 213113, Support Activities for Coal Mining, NAICS 213114, Support Activities for Metal Mining, or NAICS 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining. For a definition of exempt mining equipment, see Utah Code §59-12-104(14).

☐ **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 previous calendar quarter came from admissions or user fees.

☐ **Refinery Machinery, Equipment and Normal Repair or Replacement Parts**

I certify the machinery, equipment, normal operating repair parts, catalysts, chemicals, reagents, solutions or supplies are for the use of a refiner who owns, leases, controls or supervises a refinery (see Utah Code §63M-4-701) located in Utah, and beginning on July 1, 2021, annually obtains a valid refiner tax exemption certification from the Office of Energy Development.

☐ **Pollution Control Facility**

I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §519-12-101 - 19-12-305 by either the Air Quality Board or the Water Quality Board. I further certify each item of tangible personal property purchased under this exemption is qualifying.

☐ **Municipal Energy**

I certify the natural gas or electricity purchased: is for resale; is prohibited by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

☐ **Service Provider Consumables**

I certify the tangible personal property is consumable items purchased by a service provider as described in Utah Code §59-12-103(1)(b), (f), (g), (h), (i) or (j).



Exemption Certificate

When Buying:

- Buyer must meet exemption conditions.
- The buyer must be making the purchase for purposes of resale if using that exemption .

When Selling:

- Seller accepts certificate at face value.
 - Not liable for improperly claimed exemptions unless participating in a fraudulent claim.
- Seller keeps exemption certificate on file.
- Utah 2023 Senate Bill 82- a seller is required to obtain an updated exemption certificate from any purchaser if **more than 12 months have elapsed since the last transaction** between that seller and the purchaser.

NEW IN
2023



Product Based Exemptions

Product Based Exemption – Determined by product

- Prescription drugs, newspapers, hay, etc.

How to Claim?

- No action necessary for the buyer
 - The ***seller*** is responsible to not charge tax on these items.
- Does not require an exemption certificate
 - Regardless of who the buyer is, or what the buyer intends to use the item for, these items are always exempt.



Applying for a Utah Sales and Use Tax Account





Taxpayer Access Point




Taxpayer Access Point (TAP)

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](#)



Streamlined Sales Tax

streamlinedsalestax.org

Streamlined Sales Tax™
Governing Board, Inc.

Search Site

About Us ▾ Committees ▾ For Businesses ▾ For States ▾ Certified Service Providers ▾ Library ▾ Contacts ▾

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

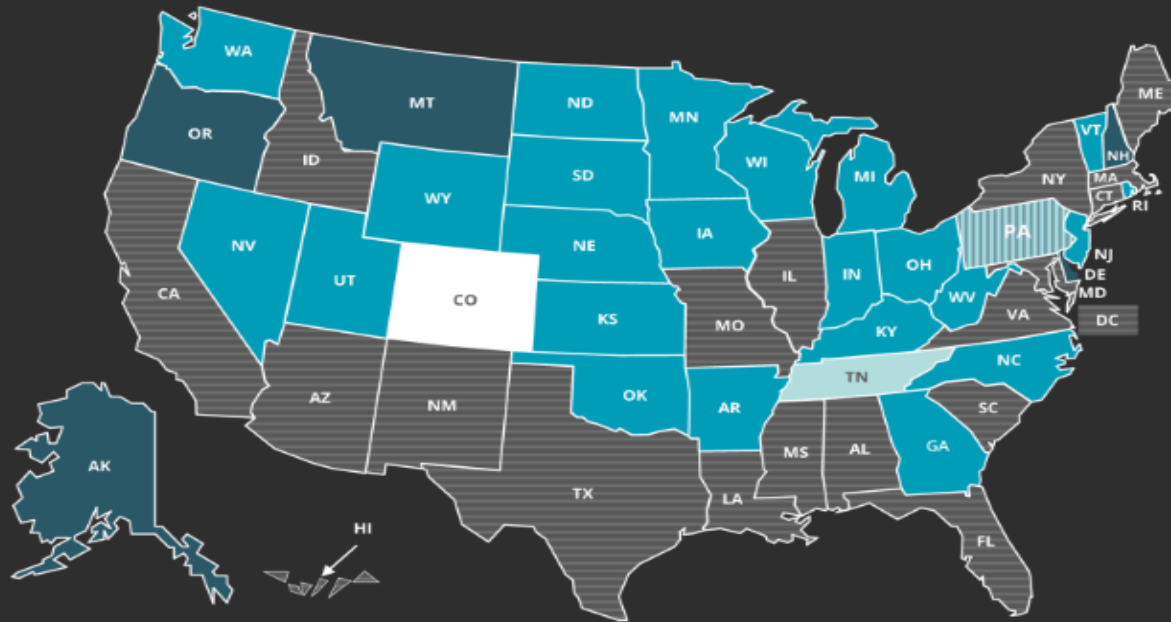
Register Now Log In



Streamlined Sales Tax

streamlinedsalestax.org

Member State Map

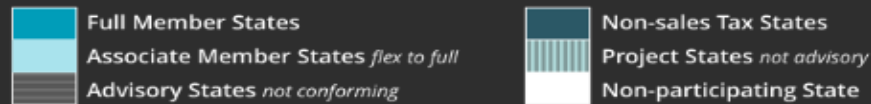


Full Member States

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



Filing Information



Sales & Use Tax Returns

Series TC-62, Sales and Use Tax Returns

One Fixed Location	Multiple Fixed or Non-Fixed Locations
<ul style="list-style-type: none">•TC-62S (Single Place of Business)•TC-62PCS (Payment Coupon)	<ul style="list-style-type: none">•TC-62M (Multiple Places of Business)•TC-62PCM (Payment Coupon)

- Other forms may be included depending on business type
 - Restaurant tax, Transient Room tax, motor vehicle rental tax, etc.
- A return **must** be filed for each reporting period **even if no business was conducted** (monthly, quarterly or annually).



TAP Taxpayer Access Point

GIL ?
Can I Help?

Individuals may create a TAP profile to manage their Utah individual income taxes by clicking **Sign Up**. [Click here](#) for detailed instructions on creating a TAP profile.

Username
Password
Sign In
Forgot username or password?
Don't have a profile?
Sign Up
Why sign up?

Filter by keyword or phrase

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 current renter's refund (circuit breaker)
- > File your County Reimbursement - TC-90CR
- > File SALT Report
- > Report Low Income Housing Credit Allocation

Payments
Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online
File these applications online.

- > Apply for a tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing
- > Apply for a Religious and Charitable Sales Tax Exemption Number - TC-160



Taxpayer Access Point TAP

tap.utah.gov

All returns are required to be filed on TAP. – Possible exception if filing through Streamline Sales Tax

Must have tax account before signing up on TAP.

Step-by-step guide for creating a TAP account and filing returns.

Taxpayer Access Point (TAP)

Other TAP features:

- Add/close additional locations
- Manage your account
- Change mailing address
- View and print letters
- Schedule payments in the future
- See account history
- Manage multiple users
- Grant access to a 3rd party user
- Look up Sales and Use Tax rates
- Submit a Power of Attorney
- Apply for a Waiver



UTAH STATE TAX COMMISSION

OFFICIAL TAX INFORMATION FOR UTAH

WHAT ARE YOU LOOKING FOR TODAY?



INDIVIDUAL INCOME TAXES

JOB OPENINGS

BUSINESS & CORPORATE TAXES

TRAINING, WEBINARS & VIDEOS

SALES & USE TAXES

TAX PROFESSIONALS

WITHHOLDING TAXES

FUEL TAXES

CIGARETTE & TOBACCO TAXES

MOTOR VEHICLE TAXES & FEES

PROPERTY TAXES

LISTING OF ALL TAXES & FEES

Sales & Use Tax

Sales & Use Tax

Administrative Rules

Aircraft Sales Tax

EFT Payment of Sales Tax

Electronically Filing Sales Taxes

Cities, Towns & Counties

Grocery Food Tax Rate

Impacted Communities

Localities – Audits & Forms

General Information

Use the menu at right for complete information about Utah sales and use taxes. The following list has additional information.

- [Tax Bulletins](#)
- Online Sales Tax License & Business Registration
 - Use tap.utah.gov (Tax Commission only)
 - Use osbr.utah.gov (multiple Utah agencies, including the Tax Commission)
 - **Note:** Due to increased workload, the time to process new business registrations has increased significantly. Please do not submit duplicate registrations for your business using multiple methods.
- [Electronically Filing \(e-filing\) Sales Taxes](#)
- [Administrative Rules](#)
- [Sales & Use Tax Forms & Publications](#)



tax.utah.gov



TAP Help for Sales Taxes

Tax Instruction & Training

Tax Workshops +

Tax Webinars & Videos

Free Online Training

Sales Tax Check Up

Are You New to TAP?

TAP FAQs +

TAP Help for Sales Taxes

TAP Help for Withholding, Quick Start Guide

TAP Help for Garnishments

SALT Report & Tax FAQ

- Sales Tax & Sales Related Taxes
- Quick Start Guide for Filing with TAP
- Detailed Filing Instructions for TC-62S & TC-62M Sales and Use Tax Returns
- Taxable Sales Detail
- Tax Calculation
- TC-62M Excel Template Instructions
- Sales Related Tax and Schedule Information

Sales Tax & Sales Related Taxes

File your Sales and Use tax return at tap.utah.gov. If you have not registered for a Sales and Use Tax account, you must do so before filing.

You can apply for an account on TAP using the *Apply for Tax Account (TC-69)* link or file [paper form TC-69](#). Once you have your tax account, you can use that account number and your PIN to create a TAP login. If you do not have your PIN, or you need help in setting up your TAP account or filing your return online, please call 801-297-3996 or 800-662-4335 ext. 3996 for assistance.

Please note that for security reasons, TAP is not available in most countries outside the United States. Please contact us at 801-297-2200 or taxmaster@utah.gov for more information.

Detailed Filing Instructions for TC-62S & TC-62M Sales and Use Tax Returns

See the [Sales and Use Tax Quick Start Guide](#) for more general information.

1. Sign in to your TAP account and click the *File now* link located in the Period box or click *File, view, or amend returns* located in the Account box to begin return.
2. Select the period you are filing for by clicking *File Return*.
3. Begin with Return Information and answer the No/Yes question and click *Next* to continue.
 1. If you have not made any changes to your Sales and Use tax account since your last filing, click *No*.
 2. If you added or closed a location since your last filing, answer *Yes* and click next to continue.

Visit tax.utah.gov/training/tap-salestax for:

- Step by step guide with screenshots for filing.
- Line by line instructions for the single and multiple location sales tax returns.

Filing Frequency

Filing Frequency			
Annual Tax Liability	Filing Status	Due	
Less than \$1,000	Annual Filer	January 31	
\$1,000 to \$50,000	Quarterly Filer	January 31 July 31	April 30 October 31
\$50,001 to \$95,999	Monthly Filer	January 31 March 31	February 28/29 April 30
\$96,000 or more	Monthly Filer (EFT payments required)	May 31 July 31 September 30 November 30	June 30 Aug 31 October 31 December 31

Returns are due by the last day of the month after the filing period ends.

- If the last day of the month is a weekend or legal holiday, the return is due the next business day.
- Sales tax accounts are reviewed annually. Account holder is notified by mail if filing frequency changes.

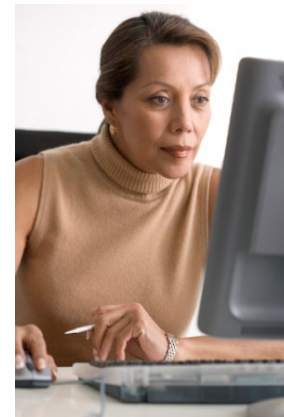
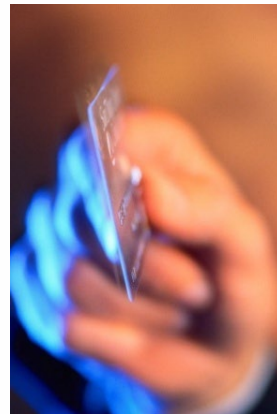
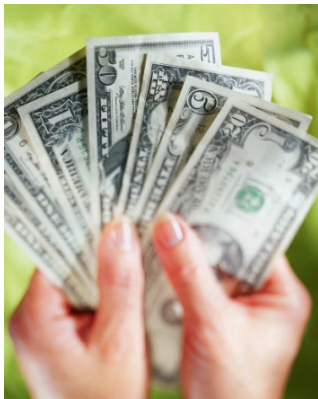


Payments



Payment Options

- Cash – Visit one of our offices
- Check, money order, or credit card – 3% Processing fee apply to credit and debit cards
- Online @ Taxpayer Access Point tap.utah.gov
- EFT direct debit from a bank account – No fee if using routing and account #



Payment Coupons

- Mailed coupons are preprinted with account information and due date **OR**
- **TC-62PC** can be printed from tax.utah.gov



Payment Coupon for Sales Tax Returns		
Start here. Type your business name below this line.	Sales and Use Account ID	Period Ending
		Return Due Date
Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon. Remove stub from check.	Indicate amount paid for each tax type →	
UTAH STATE TAX COMMISSION		TC-62M / TC-62S - Sales & Use Tax
SALES TAX		TC-62E - Municipal Energy
210 N 1950 W		TC-62F - Restaurant Tax
SLC UT 84134-0400		TC-62L - Motor Vehicle Rental Tax
		TC-62T - Transient Room Tax
		TC-62W - Miscellaneous Sales
		TC-62Y - E-911
		TC-62Z - Municipal Telecom
		Total Amount Paid:

Penalties & Interest



Penalties

Days Late	Greater of:
1 through 5	\$20 or 2%
6 through 15	\$20 or 5%
16 or more	\$20 or 10%

- Failure to file by due date.
- Failure to pay full amount of tax due by due date.
 - See Publication 58—*Interest and Penalties*



Interest



- **6% for 2025**
- Calculated from date return was due until payment is received.
- Accrues until full balance is paid.
- Liens may be issued against real and personal property.



Payments are first applied to Penalties, then Interest, and finally the Tax liability.

Additional Information



Record Keeping Requirements

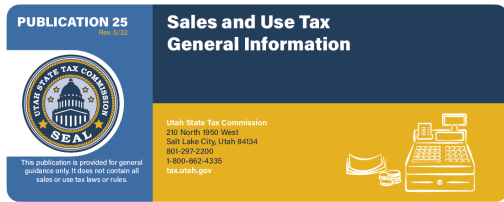
Records should show:

- Gross receipts
- Deductions and exemptions
- Bills, invoices, etc.
- Original supporting documents
 - Bills
 - Receipts
 - Cash register tapes



- An electronic system must be able to reproduce legible records.
- Retain for **four years** from filing date of return.
- Make available to Tax Commission upon request.





Sales Tax Publications



tax.utah.gov/forms-pubs

The Tax Commission provides many useful publications regarding sales and use tax based on the type of business you have:

Some sales related publications are:

- **Publication 5** - Vehicle and watercraft dealers – Body and repair shops
- **Publication 25** - Sales tax general information
- **Publication 42** - Sales, installation and repair of tangible personal property attached to real property
- **Publication 45** - Nurseries, florists, landscapers and related industries
- **Publication 53** - Health care providers
- **Publication 55** - Restaurants
- **Publication 56** - Lodging providers
- **Publication 64** - Computer services provider



For a listing of all related publications, please [visit our website](http://tax.utah.gov/forms-pubs).

Helpful Tips

Additional information on the following can be found in Publication 25:

- Car wash transactions
- Cigarettes, tobacco products
- Coupons
- Employee Incentives and Discounts
- Food stamps and WIC
- Money orders, faxes, photocopies
- Newspapers and postage

- Returnable containers
- Returned merchandise
- Special events
- Trade-in on manufactured homes
- Vending machine sales
- Videos and DVDs



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
Tax Practitioner Information	tax.utah.gov/taxpros
Sales and Use Tax Information	tax.utah.gov/sales
Tax Training	tax.utah.gov/training



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.



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.

Search:

Date	Title	Category/Tax Type	Links
Mar 27, 2025	Income Tax Credit Review Part-2	Income Tax	Video Link PDF
Feb 20, 2025	Income Tax Credit Review Part-1	Income Tax	Video Link PDF
Jan 16, 2025	What's new for the 2024 Income Tax season	Income Tax	Video Link PDF
Dec 19, 2024	Construction Industry Sales and Use Tax	Sales Tax	Video Link PDF
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

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.



