

Utah State Tax Commission Tax and Revenue



Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.



Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

Tax Webinars & Videos

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.



Review of Sales Tax Publications, and Sales Tax Resources

Upcoming Webinars

When: June 19, 2025

Time: 10:00am, Mountain Time

Description: Join us as we talk about industry specific sales tax publications available as well as resources to keep up to date on tax bulletins and recent tax rate changes.

[Register](#)

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

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
May 15, 2025	What is Taxable and What is Exempt from Sales Tax	Sales Tax	Video Link PDF
Apr 17, 2025	Sales Tax Licensing Requirements and Application Process	Sales Tax	Video Link PDF
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

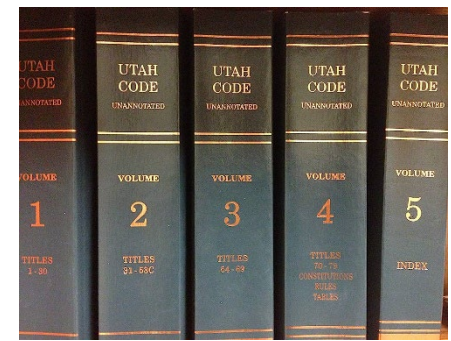


Sales Tax Resources and Publications



Utah Code

Sales and Use Tax



59-12-102 - Definitions

- Defines terms used in section 59-12

59-12-103 - Sales and Use Tax Base

- A statute imposing the tax, fee or charge strictly in favor of the taxpayer (59-1-1417(2)(a))

59-12-104 - Exemptions

- A statute providing an exemption from or credit against the tax, fee, or charge strictly against the taxpayer (59-1-1417 (2)(b))
- If something is not subject to the tax under 59-12-103 then it doesn't need an exemption in 59-12-104



Utah Administrative Rules – R865-19S

Sales and Use Tax

Utah Office of
Administrative
Rules

Utah Administrative Rules

Administrative Rules

Proposed and Recently Changed Rules

To view proposed rules or those with recent effective dates, please see the [Utah State Bulletin](#), an official publication of the Office of Administrative Rules. The Bulletin includes proposed rules, rule analyses, notices of effective dates, and review notices. Our [Commission Meetings](#) page has information on upcoming meetings where rules are discussed.

Effective Rules

To view any of the rules listed here, visit the [Office of Administrative Rules](#) website where you can navigate to a rule and download a PDF document.

- R861-1A – Administrative Procedures
- R865-3C – Corporation Income Tax
- R865-4D – Special Fuel Tax
- R865-6F – Franchise Tax
- R865-7H – Environmental Assurance Fee
- R865-9I – Income Tax
- R865-11Q – Self-insured Employer Assessment
- R865-12L – Local Sales and Use Tax
- R865-13G – Motor Fuel Tax
- R865-14W – Mineral Producers' Withholding Tax
- R865-15O – Oil and Gas Severance Tax
- R865-16R – Severance Tax
- R865-19S – Sales and Use Tax
- R865-20T – Tobacco Tax
- R865-21U – Use Tax
- R867-2B – Delinquent Tax Collection
- R873-22M – Motor Vehicle
- R877-23V – Motor Vehicle Enforcement
- R884-24P – Property Tax



Commission Decisions

tax.utah.gov/commission-office/decisions

Commission Decisions

General Information

Search for Decisions

Recently Redacted

- [General Information](#)
- [Accommodations](#)
- [Redaction Request](#)
- [Utah Court Cases](#)

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General Information

Reading Commission decisions can increase taxpayers' and practitioners' understanding and application of tax law when preparing for a hearing before the Commission. Confidential information is redacted from decisions in accordance with confidentiality laws. If you are able to identify a person, entity or subject property when reading a redacted commission decision, please notify the Tax Commission immediately at taxredact@utah.gov.

Some commission decisions involve new law or case law, new issues or general guidance from the Commission. These decisions have been issued over several years and are categorized as "Guiding Decisions."

Accommodations

If you need an accommodation to view or access items on this page, please contact (801) 297-3900 or taxredact@utah.gov. Additionally, if you need an accommodation under the Americans with Disabilities Act, you may email taxada@utah.gov, or call 801-297-3811, or call our Telecommunication Device for the Deaf (TDD) at 801-297-2020. Please allow three working days for a response.

Commission Decisions

General Information

Search for Decisions

Recently Redacted

Recently Redacted Commission Decisions

These decisions were redacted in the last few months. For older decisions, use the Search for Decisions tab above.

Number	Decision Date (sort)	Decision Date	Tax Type	Tax Year	County	Guiding	Posted Date (sort)	Posted Date
21-1085	2022-02-14	Feb 14, 2022	Property Tax	2021			2025-05-28	May 28, 2025
24-0813	2025-03-17	Mar 17, 2025	Property Tax	2023			2025-05-28	May 28, 2025
23-1516	2025-04-16	Apr 16, 2025	Circuit Breaker	2023			2025-05-28	May 28, 2025
23-1038	2025-04-08	Apr 8, 2025	FAA Exempt Property Tax	2022			2025-05-28	May 28, 2025
20-0823	2025-04-02	Apr 2, 2025	Property Tax	2019			2025-05-28	May 28, 2025
23-1482	2025-03-04	Mar 4, 2025	SALT	2022			2025-04-18	Apr 18, 2025
23-0626	2023-07-03	Jul 3, 2023	Motor Vehicle	2022			2025-04-17	Apr 17, 2025



Private Letter Rulings

tax.utah.gov/commission-office/rulings



Private Letter Rulings

[General Information](#) [Search for Rulings](#) [Recently Redacted](#)

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- What is a Private Letter Ruling?
- Whom do I contact about a routine tax question?
- What if I don't know if it is a routine tax question?
- Can Private Letter Rulings be used in an appeal before the Commission?
- How can I view previously issued Private Letter Rulings?
- What if I am sure I have a new question about the interpretation of a statute as it applies to certain facts?
- What if I receive a Private Letter Ruling and disagree with its conclusions?

What is a Private Letter Ruling?

A private letter ruling is a written, informational statement of the Commission's interpretation of statutes or administrative rules and their application to a particular set of facts or circumstances. A private letter ruling typically addresses unusual or complex questions pertaining to a particular taxpayer. Private letter rulings are governed by Utah Administrative Code R861-1A-34. (The rules of the Utah Administrative Code are currently available at adminrules.utah.gov/public/home.)

It should be noted, the Commission does not issue private letter rulings to answer routine tax questions.

Whom do I contact about a routine tax question?

Routine tax questions are generally answered by Taxpayer Resources of the Tax Commission. You may call the Taxpayer Resources at (801) 297-7705.

If you want a written answer to your Utah tax question, you may send a written request for the information to Taxpayer Resources by the following methods:

Mail:

Taxpayer Resources
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-7000

Private Letter Rulings

[General Information](#) [Search for Rulings](#) [Recently Redacted](#)

Recently Redacted Private Letter Rulings

These rulings were redacted in the last few months. For older rulings, use the Search for Rulings tab above.

Number	Response	Response Date	Posted	Posted Date	Subject Matter
24-001	2024-06-24	Jun 24, 2024	2024-10-10	Oct 10, 2024	The short-term rental portion of a house is not "residential" for purposes of the Historic Preservation Tax Credit of the Individual Income Tax or of the Corporate Franchise & Income Tax.
22-001 Amended	2024-06-11	Jun 11, 2024	2024-08-07	Aug 7, 2024	Sales and use tax treatment of the sales of items relating to an employee rewards system
21-004	2024-02-13	Feb 13, 2024	2024-03-29	Mar 29, 2024	Taxability of sales to merchants for advertising space on web pages, emails, or other electronic means
23-001	2023-08-17	Aug 17, 2023	2024-03-18	Mar 18, 2024	Classification of a Snowdog machine for purposes of an off-highway motor vehicle registration
21-001	2021-12-22	Dec 22, 2021	2024-03-18	Mar 18, 2024	Utah sales and use tax related to sales of prefabricated home packages
19-001	2020-11-12	Nov 12, 2020	2024-02-16	Feb 16, 2024	Whether the Dealers' sales of the Product are subject to Utah sales and use taxes

Tax Bulletins

tax.utah.gov/general/bulletins

Tax Bulletins			
<p>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.</p>			
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Bulletin	Date	Effective Date	Title
11-25	2025-07-01	Jul 1, 2025	Inland Port Sales Tax Location Changes
10-25	2025-07-01	Jul 1, 2025	Transient Room Tax Rate Changes
09-25	2025-07-01	Jul 1, 2025	Combined Sales Tax Rate Changes in Wayne County
08-25	2025-07-01	Jul 1, 2025	Sales Tax Rate Changes
07-25	2025-04-01	Apr 1, 2025	Correction: Huntsville City or Town Option Sales and Use Taxes
05-25	2025-04-01	Apr 1, 2025	Correction: Sales Tax Location Changes
04-25	2025-04-01	Apr 1, 2025	Sales Tax Location Changes
03-25	2025-04-01	Apr 1, 2025	Millcreek and Fairpark District Impose Municipal Telecommunications License Tax
02-25	2025-04-01	Apr 1, 2025	Emery Imposes Municipality Transient Room Tax
01-25	2025-04-01	Apr 1, 2025	Sales Tax Rate Changes
06-25	2025-01-01	Jan 1, 2025	Correction: Telecom Rate Changes



Tax Bulletins

tax.utah.gov/general/bulletins

Tax Bulletin

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@utahstatetaxcommission

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit tax.utah.gov

Tax Bulletin 11-25

Effective: July 1, 2025

Re: Inland Port Sales Tax Location Changes

New Inland Port Locations

Effective July 1, 2025, two Inland Port sales tax locations will be created: Inland Port, Castle Country - Emery County (city/county code 08-500); and Inland Port, Castle Country - Wellington (city/county code 04-501).

Existing sales tax outlets within these boundaries have been closed and reopened with the new city/county codes.

Discontinued Inland Port Location

Effective July 1, 2025, Inland Port, Verk - Spanish Fork (city/county code 25-501) has been discontinued.

Existing sales tax outlets that were assigned 25-501 have been closed and reopened with the 25-103 city/county code (Spanish Fork).

License and Tax Rate

You will receive a new outlet number and sales tax license.

Your sales and use tax rate will remain the same. Get tax rates on our website at tax.utah.gov/sales.

Filing Requirements

Report and pay sales tax for these locations on your *Sales and Use Tax Return* starting with the following periods:

- July 2025 (monthly filers)
- July-Sep 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

QUESTIONS...

E-mail: taxmaster@utah.gov
Website: tax.utah.gov
Phone: 801-297-2200
Toll free: 1-800-662-4335
TDD: 801-297-2020

Tax Bulletin

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@utahstatetaxcommission

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Tax Bulletin 10-25

Effective: July 1, 2025

Re: Transient Room Tax Rate Changes

Statewide Transient Room Tax Rate

The 2025 Utah Legislature passed HB 456, imposing a secondary statewide transient room tax of 0.75 percent. This secondary tax is in addition to the existing 0.32 percent statewide transient room tax authorized under Utah Code Ann. §59-28-103.

Therefore, effective July 1, 2025, transient room tax rates throughout Utah will increase by 0.75 percent.

Salt Lake County Rate

Also in HB 456, the Utah Legislature imposed an additional 0.25 percent transient room tax on transactions in Salt Lake County.

Combined with the new 0.75 percent secondary statewide transient room tax, the total transient room tax in Salt Lake County will increase by 1.0 percent.

Filing Requirements

Report and pay transient room tax on your *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- July 2025 (monthly filers)
- July-Sep 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

Find all tax rates and quarterly rate changes at tax.utah.gov/sales.

QUESTIONS...

E-mail: taxmaster@utah.gov
Website: tax.utah.gov
Phone: 801-297-2200
Toll free: 1-800-662-4335
TDD: 801-297-2020



Sales Tax Rates

- Rates can change quarterly. Jurisdictions must notify Tax Commission of tax rate change at least 90 days prior to tax rate going into effect.

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

Rate Charts

Date ▼	Effective Date	Combined		Other		Simple	
		pdf	xlsx	pdf	xlsx	pdf	xlsx
2025-04-01	Apr 1, 2025	pdf	xlsx	pdf	xlsx	pdf	xlsx
2025-01-01	Jan 1, 2025	pdf	xlsx	pdf	xlsx	pdf	xlsx
2024-10-01	Oct 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
2024-07-01	Jul 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
2024-04-01	Apr 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
2024-01-01	Jan 1, 2024	pdf	xlsx	pdf	xlsx	pdf	xlsx
2023-10-01	Oct 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx
2023-07-01	Jul 1, 2023	pdf	xlsx	pdf	xlsx	pdf	xlsx



Sales Tax Rates

Combined Sales Tax Rate



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

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 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	Arts & Zoo	City/Town Opt.		Impacted Comm.			Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	CR		
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%	



Sales Tax Rates

Sales Related (Other)Tax Rates

Part 2 of 2



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

Location	Cnty/ City Code	Tax Return to be Filed:																	
		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%	6.000%
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%	6.000%
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%	6.000%
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%	6.000%
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%	6.000%
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%	6.000%
Corinne	02-025	4.25%	0.32%				4.57%	2.50%			2.50%		1.00%	0.73	0.25	0.27	1.25		4.000%
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%	6.000%
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%	4.000%
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		6.000%
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%	6.000%
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%	6.000%
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		



Sales Tax Rates

Simple Rate Charts



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

Rates In effect as of April 1, 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%	
Elwood	02-035	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Fielding	02-041	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
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%	
Portage	02-092	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
Snowville	02-100	7.65%	3.00%	12.22%	8.65%	10.15%	7.65%	
Tremonton	02-113	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Willard	02-120	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	
MIDA NG - Brigham City	(a) 02-301	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	
UIPA GS - Box Elder Co	(a) 02-500	6.65%	3.00%	11.22%	7.65%	9.15%	6.65%	
UIPA GS - Brigham City	(a) 02-501	6.95%	3.00%	12.52%	7.95%	9.45%	6.95%	



Tax Rate Lookup

Tap.utah.gov



Tools

Find your submission, check sales tax rates, or update your pay plan email.

- > Find your submission
- > **Lookup sales tax rates**
- > Penalty and Interest Estimator
- > Update your pay plan email
- > Cigarette, Tobacco, Cannabinoid Products



Instructions

This site is designed to aid businesses in determining sales tax rates for goods and services delivered in Utah. The address and ZIP Code lookup functions will provide the taxing jurisdiction (county/city code) and the sales tax rate for entered addresses and/or ZIP+4 Codes. It will also calculate tax due, when a taxable amount is entered. In addition, users may download the sales tax rate tables from this site.

These lookup functions should be used only to determine sales tax rates for **delivery locations**. The sales tax rates charged by fixed places of business should be obtained from the rate charts found at <http://tax.utah.gov/sales/rates>.

[Click here](#) to access SST rate and boundary files via the Streamlined Sales Tax website.

[Click here](#) to access MTSA rate and boundary files.

Sales Tax Rate Lookup Method

Rate for zip code 84101-1602 is 8.2500%.

☒ Lookup by street address

Use this method if you have a street address and you have a city name or a 5 digit zip. Click the **Get Rate** button to determine a rate.

☐ Lookup by 9 digit zip code

Use this method if you have a 9 digit zip code. Click the **Get Rate** button to determine a rate.

Street 1

150 S Main Sreet

Street 2

City

Salt Lake City

State

UTAH

5 Digit Zip Code

Standardized Postal Service Address

150 S MAIN ST SALT LAKE CITY UT 84101-1602

Get Rate

Sales Tax Rate Lookup Results

Zip Code

84101-1602

City

Salt Lake City

County

Salt Lake County

County City Code

18-122

Taxable Amount

0.00

Rate

8.25%

Rate Found

Tax

0.00

Total

0.00

NOTE: If you are unable to find a standardized postal service address on this site, please use the United States Postal Service website to lookup a zip code at www.usps.com.

Tax Rate Lookup

Tap.utah.gov

If drop shipping to a Utah location, we advise you to use this look up tool to verify correct sourcing and sales tax rate. Jurisdiction and special district boundaries may require alternate sourcing.

In this example ,we are using the Utah State Tax Commission address. The tax commission is located within Salt Lake City, but it is also within the Fairpark District special district boundary. Sales at this location would be sourced to Fairpark District city/county code 18-602 rather than Salt Lake City code 18-122.



Sales Tax Rate Lookup Method

Rate for zip code 84134-9000 is 8.2500%.

☒ **Lookup by street address**
Use this method if you have a street address and you have a city name or a 5 digit zip.
Click the **Get Rate** button to determine a rate.

☐ **Lookup by 9 digit zip code**
Use this method if you have a 9 digit zip code. Click the **Get Rate** button to determine a rate.

Street 1
210 N 1950 W

Street 2

City
Salt Lake City

State
UTAH

5 Digit Zip Code

Standardized Postal Service Address
210 N 1950 W SALT LAKE CITY UT 84134-9000

Get Rate

Sales Tax Rate Lookup Results

Zip Code
84134-9000

City
Fairpark Dist

County
Salt Lake County

County City Code
18-602

Taxable Amount
0.00

Rate
8.25%

Rate Found

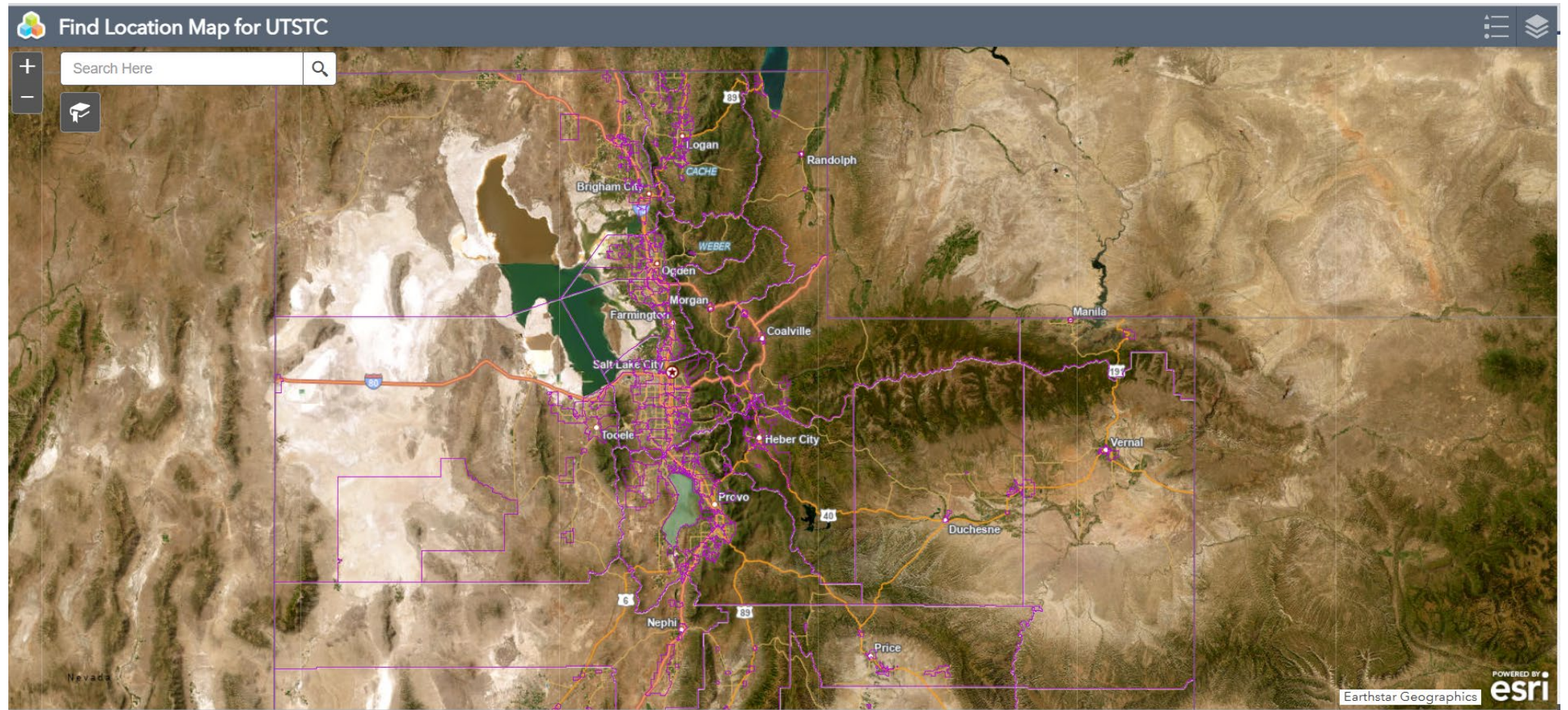
Tax
0.00

Total
0.00

NOTE: If you are unable to find a standardized postal service address on this site, please use the United States Postal Service website to lookup a zip code at www.usps.com.

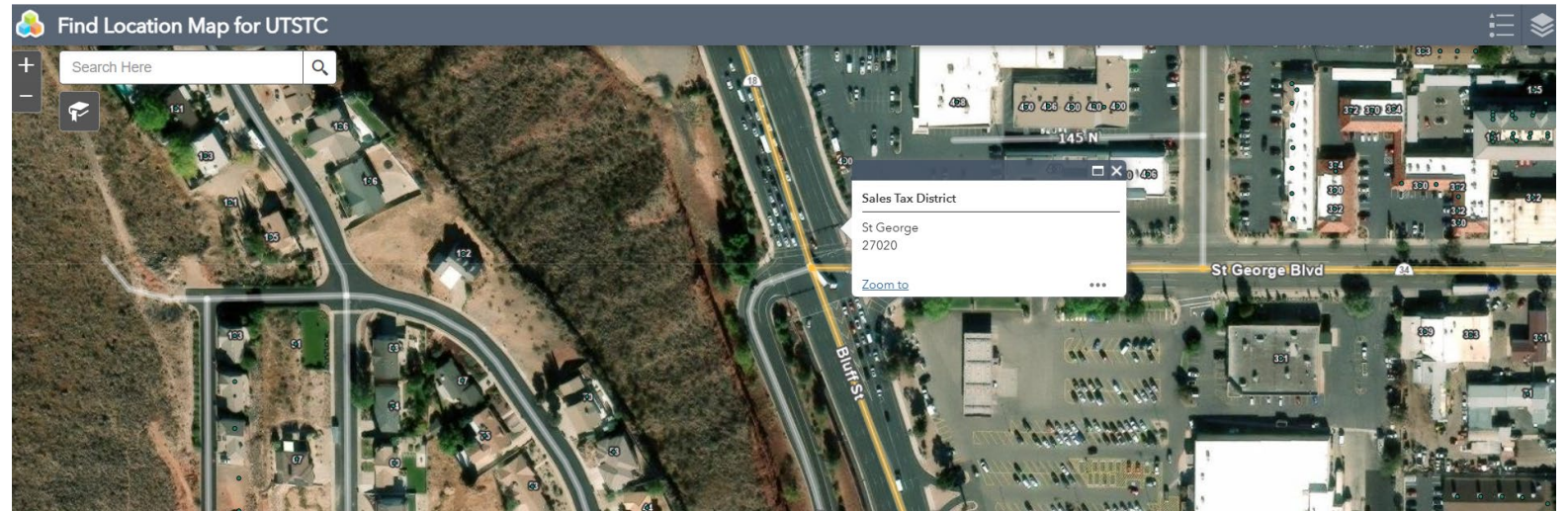
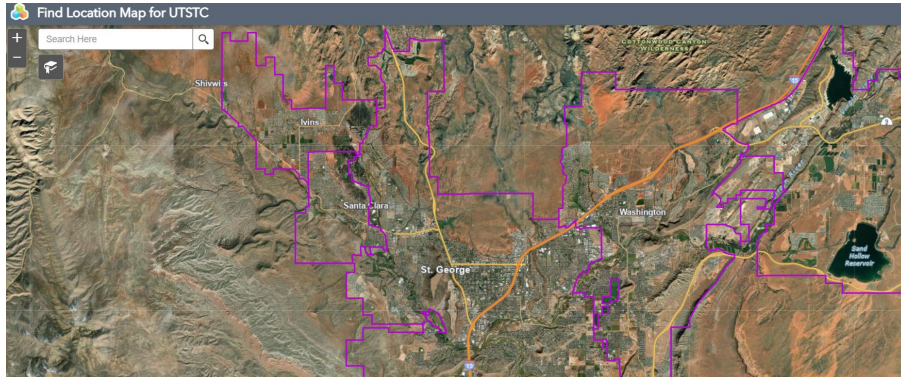
Tax Rate Boundaries (GIS MAP)

Click [HERE](#) for GIS MAP



Tax Rate Boundaries (GIS MAP)

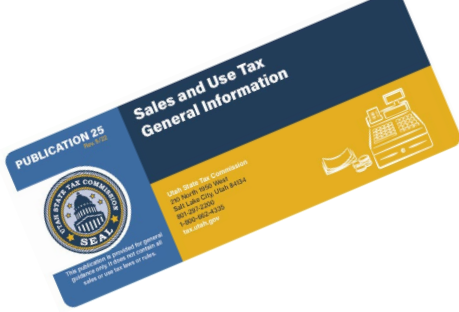
Click [HERE](#) for GIS MAP



Sales and Sales Tax Related Publications



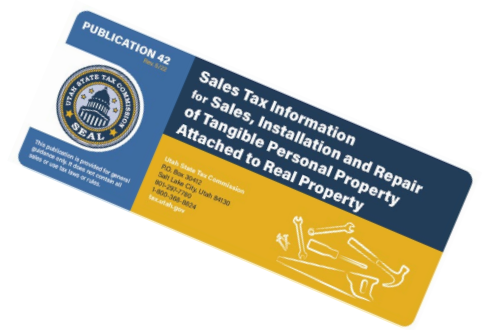
Sales Tax Publications



tax.utah.gov/forms-pubs

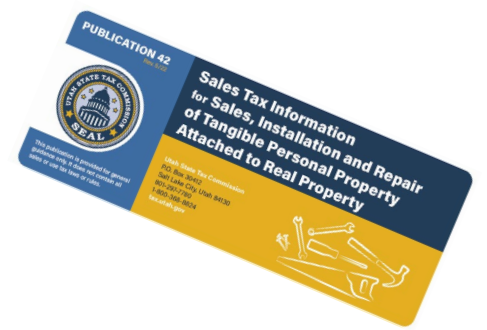
The Tax Commission provides many useful publications regarding sales and use tax based on the type of business you have:

- [Publication 5](#) - Vehicle and watercraft dealers— Body and repair shops
- [Publication 25](#) - Sales tax general information
- [Publication 35](#) - Public and private elementary and secondary schools
- [Publication 37](#) - Business activity and nexus in Utah
- [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 54](#) - Public utilities





Sales Tax Publications (Continued)



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:

(Continued)

- [Publication 55](#) - Restaurants
- [Publication 56](#) - Lodging providers
- [Publication 62](#) – Telecommunication service providers
- [Publication 64](#) - Computer services provider
- [Publication 69](#) – Guides and outfitters
- [Publication 70](#) – Utah state and local government agencies
- [Publication 71](#) – Marketplace sellers and marketplace facilitators



Vehicle and Watercraft Dealers – Body and Repair Shops

Publication 5

PUBLICATION 5

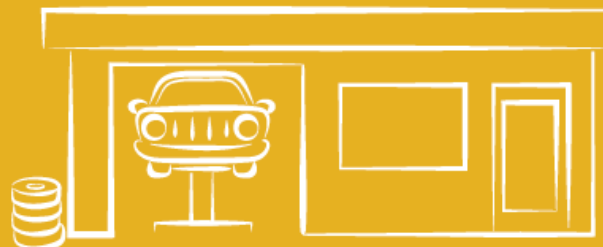
Rev. 8/24



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

Sales Tax Information for Vehicle & Watercraft Dealers and Body & Repair Shops

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



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Vehicle and Watercraft Dealers – Body and Repair Shops

Publication 5

- See Publication 5 for full details:

Repossession Credits

Sales tax credit is allowed for repossessions of a motor vehicle provided that the seller collected the sales tax on the vehicle being repossessed and the seller resells the vehicle. Credit for tax on motor vehicle repossessions is allowed to the seller that collected the sales tax as well as a third-party seller that repossessed and resold the vehicle. For a third-party seller to obtain a sales tax credit from the Tax Commission, the seller that collected the sales tax must be out of business and not have any outstanding sales and use tax liabilities.

Towing Charges

What is Taxable

Towing charges in connection with the sale or repair of tangible personal property are taxable. For example, a towing company responds to a caller who requests that the towing company tow his car to their repair shop and fix his flat tire. The charges for towing services and repair are taxable, even if separately stated on an invoice.

What is Exempt

Towing charges, without any sales or repair, are not taxable. For example, a towing company responds to a caller who requests that her car be towed to a local garage for repair. Because the towing company only performed a service and did not repair any tangible personal property or make any sales, the transaction is not subject to tax.

Exemptions

Caution: A dealer may be held individually liable for the tax if it is evident the dealer was a party to a plan to improperly avoid the tax.

Farmers

Repair parts and labor for farm tractors and equipment (not including registered vehicles) are exempt from sales and use tax. The seller must have an exemption certificate on file. Implement of Husbandry certificates for off-highway farm machinery are not considered registration. Sales and repairs of registered vehicles are not exempt under the agricultural producer exemption.

Interstate Sales

Sales to consumers are exempt from Utah sales tax when the vehicle, watercraft or merchandise is delivered by a Utah dealer to an out-of-Utah location. Delivery must be made by the dealer or by common carrier. The *Affidavit for Exclusive Use Outside of Utah* (form TC-721A) does not apply to these transactions. The dealer should attach a note to the temporary permit indicating out-of-Utah delivery along with the fee and mail it to the Tax Commission. The dealer must keep a verification of delivery using form TC-757, *Affidavit of Out-of-State Delivery*. It is not necessary to send a copy of this form to the Tax Commission.

Authorized Carriers

Sales tax law allows an exemption for sales, leases or use of

Lease Transactions

1. Amounts received or charged for a lease or rental of tangible personal property are subject to tax.
2. Up-front payments are taxable to the extent they are part of the purchase or lease price. The portion of up-front payments attributed to nontaxable charges, such as pay-offs of previously existing obligations, license/registration/titling fees, etc., are exempt.
3. Lessors are responsible for the tax on payments they receive or credit against the lease and are also responsible for collecting tax on the sale of vehicles at lease termination.
4. Dealers are responsible for tax on payments they receive that are not forwarded to the lessor.
5. A lease that includes a payoff of a previously existing obligation or refinancing by a lease transaction in which title

Trade-in Exemption

An allowance for a trade-in of tangible personal property on the purchase of a vehicle may be excluded from the amount on which the tax is computed. For the trade-in provisions of the Utah law to apply, the trade-in must be part of a single transaction and the transaction must involve only two parties. A customer who trades in a leased vehicle must first purchase the vehicle and pay any sales or use tax applicable to that purchase before he can receive a trade-in credit.

A single transaction means both the trade-in of the old vehicle and the purchase of the new vehicle take place at the same time and are documented in the same contract, buyer's order and other paperwork. The transaction would involve a fixed specific allowance for the vehicle traded in, a fixed selling price for the new vehicle, a contractual obligation of the seller to both sell the new vehicle and accept the trade-in vehicle, and a contractual obligation of the purchaser to purchase a specific vehicle. The trade-in provisions with regard to the single transaction criteria would not be violated if the new vehicle is ordered from the factory and actual delivery of the new vehicle to the customer is consequently delayed.

Paint, Parts and Other Purchases for Resale

Businesses repairing and servicing vehicles are not required to pay tax on their purchases of items that are sold and become an ingredient or component part of the customer's vehicle. Some examples of nontaxable purchases include: lubricants; welding rods; paint, wax and lacquers used in painting or polishing vehicles; body filler; repair parts; sublet repair labor; paint hardener and rust preventatives.

Consumable Shop Supplies

Amounts paid by a body/repair/service shop for tangible personal property (other than machinery, equipment, parts, office supplies, electricity, gas, heat, steam or other fuels) that are completely consumed in the performance of a taxable service are not subject to tax.

Cost of Parts

Cost of parts need not be considered for tax when used to repair a vehicle recently sold under an implied warranty and/or to keep the customer's good will.

Exclusive Use Outside Utah

Requirements for the Exemption to Apply

Sales of the following items are exempt from sales tax:

- Vehicles that must be registered under the Motor Vehicle Act
- Watercraft that must be registered under the State Boating Act
- Boat trailers
- Outboard motors
- Off-highway vehicles (snowmobile, all-terrain vehicle or motorcycle)

This exemption only applies if one of the above items is not registered in Utah and is either not used in Utah or is used in Utah for:

- non-business purposes 30 days or less in a calendar year, or
- business purposes for the time needed to transport it to the borders

To claim the exemption you must complete form TC-721A, *Sales and Use Tax Exemption Affidavit for Exclusive Use Outside of Utah*.

See Utah Code §59-12-104.



Sales and Use Tax General Information

Publication 25

PUBLICATION 25

Rev. 10/24



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

Sales and Use Tax General Information

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
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Sales and Use Tax General Information

Publication 25

See Publication 25 for full details:

What is Sales and Use Tax?

Sales and use taxes are transaction taxes. This means the *transaction* is taxed, not the actual goods or services. The buyer is the actual taxpayer.

Sales and use taxes are trust fund taxes because the seller holds the tax in trust for Utah until paid to the Tax Commission. The funds may not be used for any other purpose.

Sales tax and use tax have the same exemptions and tax rates. Either sales tax or use tax applies to any transaction — not both.

Sales Tax

Sales tax is applied to retail sales and leases of tangible personal property, products transferred electronically, and

Sales and Use Tax Exemptions

Utah law provides some exemptions from sales and use tax. See Utah Code §59-12-104 for more information.

Tangible Personal Property

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

Tangible Personal Property Permanently Attached to Real Property

A special classification of tangible personal property.

Tangible personal property is considered permanently attached to real property if:

1. the attachment is essential to use the tangible personal property, and
2. the tangible personal property will remain attached over its useful life.

This includes an accessory attached to tangible personal property, if it is needed to operate the tangible personal property and is attached solely for that purpose.

The classification is further supported if removal would largely damage either the tangible personal property or the real property.

The permanently attached tangible personal property keeps its classification even if it is temporarily detached for onsite repair or renovation.

Definitions (Utah Code §59-12-102)

Delivery Charges

Charges for preparation and delivery to a location chosen by a buyer of tangible personal property, products transferred electronically or services. Delivery charges include (but are not limited to): transportation, shipping, postage, handling, crating and packing.

Purchase price and sales price of tangible personal property do not include delivery charges if stated separately. The delivery charge does not include the cost of transportation to the seller (typically called "freight-in").

→ **Note:** A pickup charge to return an item to a location designated by the seller is NOT a delivery charge and is subject to tax.

Fabrication Charges

Charges to fabricate tangible personal property. Fabrication charges are taxable and must be included in the sale price before tax is calculated.

See Tax Commission Rule R865-19S-51

Grocery Food

Substances sold for ingestion or chewing by humans for taste or nutrition. Grocery food does not include alcoholic beverages, tobacco or prepared food.

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	Fulfilment 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.



Sales and Use Tax General Information

Publication 25

See Publication 25 for full details:

Filing and Reporting Requirements

Accounting Methods

Sellers must use accrual basis accounting to report sales and use tax (see exceptions below). Report all sales and use tax on goods sold and consumed during a filing period on the return for that filing period (see Filing Frequency).

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.

Returns

Every sales and use tax account must electronically file a *Sales and Use Tax Return* for each filing period. Depending on the nature of your business, you may also need to file schedules with your return (see *Forms and Schedules*, below). File returns and schedules at tax.utah.gov.

If you are liable for sales-related taxes (transient room, restaurant, motor vehicle rental, waste tire, etc.), you must file a return for each type of tax or fee.

Returns are due the last day of the month following each filing period. When a due date falls on a weekend or legal holiday, the return is due the next business day.

Filing Frequency

Your filing frequency depends on your yearly sales tax liability:

- If your sales tax liability is less than \$1,000 per year, you may file annually.
- If your sales tax liability is between \$1,000 and \$50,000 per year, you may file quarterly.

Types of Exemptions

There are three types of sales tax exemptions, based on:

1. **Entity** (exemption certificate required for sales to an exempt entity)
2. **Use** (exemption certificate required)
3. **Product** (exemption certificate not required)

Exemption Certificates

When an exemption certificate is required, the buyer must provide the seller with the exemption information in one of two ways:

1. **On a paper exemption certificate:** form TC-721, *Exemption Certificate*; or form TC-721G, *Exemption Certificate for Governments & Schools*.

A buyer needs to provide a signature when using a paper certificate.

2. **Electronically**

If the exemption information is provided electronically, all the information required on the paper form must be included.

A seller can accept exemption certificates at face value. A seller is not liable for improper exemptions unless the seller takes part in claiming a fraudulent exemption.

Sellers must keep exemption certificates in their records as documentation. A seller may use a certificate on file for its customers' future purchases. A seller must require a new exemption certificate if more than 12 months have passed since the buyer's last purchase. A buyer must notify the seller if a certificate on file is cancelled, modified or limited.

Penalties

The penalty for failure to file a tax-due return by the due date is the greater of \$20 or up to 10 percent of the unpaid tax, based on the date the return is filed. Failure to file a tax return includes filing a tax return without enough information for us to correctly distribute local tax revenues. We will add another failure-to-pay penalty, the greater of \$20 or up to 10 percent of the tax balance, if the tax balance remains unpaid 90 days after the due date.

The penalty for failure to pay the full amount of tax due on a timely-filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or up to 10 percent of the tax due, based on the payment date. **Unpaid tax includes tax paid without a tax return.**

You will also lose the seller discount if you file your monthly return late or underpay the tax due.

Penalties are imposed at a graduated rate, based on the time period of the delinquency.

See Publication 58, *Utah Interest and Penalties*, online at tax.utah.gov/forms.

Interest

Interest is assessed from the original due date until the tax liability is paid in full. See Publication 58, *Utah Interest and Penalties*, online at tax.utah.gov/forms.

Overpayments and Refunds

You may file a claim for a credit or an overpayment refund within either three years from the return due date or two years of paying the tax to the Tax Commission, whichever is later. However, you may not file a claim for a credit or a refund on a tax deficiency that has been legally settled. If we deny your claim, you may file a *Petition for Redetermination*.

Taxable Transactions

Sales and leases of tangible personal property, products transferred electronically, and certain services are taxable to the final consumer. The following transactions are taxable unless an exemption applies:

- Retail sales or purchases of tangible personal property and products transferred electronically within Utah.
- The storage, use or consumption in Utah of tangible personal property and products transferred electronically.
- Rentals and leases of tangible personal property and products transferred electronically, if:
 - the location of the product is in Utah;
 - the lessee took possession of the product in Utah; or
 - the product is stored, used or otherwise consumed in Utah.
- Labor to repair, renovate and clean tangible personal property and products transferred electronically. This includes maintenance agreements.
- Labor to repair, upgrade or maintain products transferred electronically. This includes maintenance agreements.
- Laundry and dry cleaning services when the labor is not performed by the buyer.
- Admission or user fees for theaters, movies, operas, museums, planetariums, shows, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, 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, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity. User fees include access charges for videos.



Public and Private Elementary and Secondary Schools

Publication 35

PUBLICATION 35
Rev. 4/25



Sales Tax Information for Public and Private Elementary and Secondary Schools

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



See Publication 35 for full details:

Who Must Pay or Collect Sales Tax?

Public Schools

Utah law provides for a sales tax exemption on sales or rentals to a public school. However, many sales or rentals by public schools and admissions or user fees are taxable. Exceptions are noted in this publication. The school must collect tax on its taxable sales or rentals of tangible personal property to students and the public.

To qualify as a sale made to a public school, the purchase must be made with the school's funds. A purchase does not qualify for exemption if a school employee pays for the purchase with personal funds, even if the school employee is reimbursed for the purchase by the school.

Private Schools

Sales made to or by a religious or charitable institution are exempt from sales tax if the sale is made in the conduct of the institution's regular functions or activities. To qualify for this exemption, a school must qualify under IRC §501(c)(3) and it must obtain a sales tax exemption number from the Tax Commission.

The exemption is applied at the time of sale if, at that time, a qualified school presents a current exemption certificate, and:

1. the purchase totals \$1,000 or more, or
2. the purchase, regardless of amount, is made under a contract between the seller and the school, or
3. the purchase is for public utilities.

If none of these conditions are met, the qualified school must pay sales tax at the time of purchase and may apply for a sales tax refund directly from the Tax Commission. A school may not apply for a refund more than once per month.

Private schools that do not qualify as 501(c)(3) organizations are eligible for the sales tax exemptions related to fundraisers, food sales, educational supplies and materials, transportation and clothing, as explained in this publication. Such private schools must pay sales tax on non-exempt rentals and purchases of tangible personal property (such as construction materials) and collect sales tax on non-exempt sales.

Taxable Transactions

The following are examples of transactions subject to sales tax:

- Sales of yearbooks, student directories, atlases, day planners and spirit packs.
- School supplies, i.e., paper, pens, paper clips, staples, etc.
- Sales from concessions stands.
- Admissions to swimming pools and charges to the public for the rental of towels, equipment or lockers (if the lockers are tangible personal property). However, charges for swimming or diving lessons are not subject to tax.
- Sales of items from a vending machine by private sellers. If the vending machine is operated by an outside seller

Non-taxable Transactions

The following are examples of transactions that are not taxable:

- Sales of textbooks, textbook rental fees, laboratory fees, laboratory supplies and other educational supplies required and sold to students by the school.

Definition of School

School is defined as a public school district, a public elementary school or secondary school or a private school that provides instruction for one or more grades kindergarten through 12.

Purchases of Construction Materials by Public Schools

Construction materials purchased by or on behalf of public school systems are exempt from sales tax if the construction materials are clearly identified and installed or converted to real property owned by the institution.

PTA

The Parent Teacher Association is a charitable 501(c)(3) organization whose purchases and sales are exempt from sales tax when made in the conduct of their charitable activities serving Utah's public schools.

A PTA's sales tax exemption does not extend to a third party business that sells items through the PTA, even if the PTA receives some financial benefit from the sales.



Business Activity and Nexus in Utah

Publication 37

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
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tax.utah.gov



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

Utah law defines a retailer as any person regularly engaged in regular solicitation of a consumer market in Utah. A retailer includes commission merchants, auctioneers, salespersons, representatives, distributors, supervisors and employers.

Sales Tax

The United States Constitution requires a business to have sufficient nexus with Utah in order for Utah to require that business to collect and pay sales tax.

A business that engages in the following activities exceeds the minimum threshold of nexus, subjecting it to Utah's sales and use tax requirements.

Retailers and marketplace facilitators must collect and pay sales and use tax on their sales and on sales they facilitate on their marketplace if they:

1. sell tangible personal property, products transferred electronically, or services for storage, use, or consumption in the state; in either the previous calendar year or the current calendar year, that result in either:
 - a. gross revenues of more than \$100,000; or
 - b. 200 or more separate transactions.
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:

1. 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 the seller, or
- c. a related seller wholly owns the seller, and
2. a. 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
- b. the place of business of the related seller or one of its in-state employees is used to advertise, promote or assist sales by the seller to a buyer.

Removed effective July 1, 2025
with 2025 Senate Bill 47



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

Publication 42



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

Publication 42

See Publication 42 for full details:

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

Purchases of Construction Materials for Resale

A contractor must buy construction materials for resale tax-free and collect sales tax from the end consumer if the items are sold as tangible personal property. But the contractor must pay use tax on the purchase of the item if the contractor buys construction materials tax-free for resale, then uses them for personal use or converts them to real property through an installation.

Some contractors engage in both types of transactions, as in

Personal Property Permanently Attached to Real Property

The above rules do not apply to sales of items that remain tangible personal property after they are attached to real property. Sales of tangible personal property attached to real property are taxable to the last buyer.

Tangible personal property is considered permanently attached to real property if it must be attached to function correctly and it will remain attached over its useful life. This includes an accessory which is essential to the operation of the tangible personal property. Often, removing permanently attached personal property would seriously damage it or require a major repair of the real property. Permanently attached personal property may be temporarily removed for repair or renovation on-site and still

Installation

Charges for labor to install tangible personal property to real property are not subject to sales tax, even if the personal property is not actually converted to real property. The exemption for installation charges applies if the charges are listed separately on the invoice.

Example 1:

An installer screws a piece of manufacturing equipment into the floor. Even though the connection does not convert the equipment to real property, the installation charges are exempt if listed separately. If the installer

Sales of Construction Materials to Tax-Exempt Organizations

This section covers government agencies, public transit districts, subcontractors of public transit districts, public schools and religious or charitable organizations.

Sales of construction materials made directly to federal government agencies are exempt from sales tax if the federal agency pays the seller directly.

Sales of construction materials to State of Utah agencies and Utah local governments (counties, or cities, etc.) are exempt from sales tax if the agency pays the seller directly and the items are converted to real property by employees of the government entity. The buyer must complete an exemption certificate for the seller's tax records. No exemption is allowed for purchases by governments of other states or countries.

Sales of construction materials made directly to public transit

Who Must Collect and Pay Sales Tax

A person who sells personal property to a final consumer must collect tax on the sale. The sale of personal property that has been converted to real property is not subject to sales tax. The person who converts the property to real property must pay tax on the purchase of the material.

An example of personal property converted to real property is a furnish-and-install contract. Under a furnish-and-install contract, a seller converts tangible personal property to real property (the seller becomes a real property contractor). The

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

Exemption

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

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



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

Publication 42

See Publication 42 for full details:

Examples

The following table contains examples to help you better understand the distinction between taxable charges for sales, installation and repair.

Item	Sale of Items & Repair Parts	Installation Labor Charges	Fabrication (Setup) Labor Charges	Repair Labor Charges ⁴
Above-ground pipes that are permanently attached	Treat as personal property and taxable to the final buyer.	Nontaxable if attached to the well.		Nontaxable if attached to the well.
Above-ground tanks that are permanently attached	Treat as personal property taxable to the final buyer. Treat as real property if part of the building's plumbing system.		Taxable if to create tangible personal property. ^{1,2}	Nontaxable if attached to real property.
Automated pool cover	A. An automated cover for an in-ground pool is treated as real property if it is built in and specially fitted to the pool. B. A portable pool cover or a cover for an unattached, above-ground pool is treated as personal property taxable to the final buyer.	A. Nontaxable if the cover is built in and specially fitted to an in-ground pool. ³	B. Taxable labor if to create tangible personal property. ^{1,2}	Nontaxable if the cover is built in and specially fitted to an in-the-ground pool and the cover must be attached to work properly.
Automated teller machine (ATMs)	A. Treat as construction materials taxable to the contractor if built into the building. B. Freestanding ATM	A. Nontaxable if built into the building. ³	B. Taxable if freestanding or not permanently attached to real property. ¹	Nontaxable if built into the building. Taxable if freestanding or not permanently attached to real property.



Nurseries, Florists, Landscapers and Related Industries

Publication 45

PUBLICATION 45
Rev. 11/05



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

Sales Tax Information for Nurseries, Florists, Landscapers and Related Industries

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



See Publication 45 for full details:

Who is an Agricultural Producer?

An agricultural producer is primarily engaged in the production of ornamental plants; nursery products such as bulbs, florists' greens, flowers, shrubbery, flower and vegetable seeds and plants; and trees and sod. Producers also include tree nurseries or tree farms.

Sales of Hay

All sales of hay are exempt from sales tax.

What can an Agricultural Producer Purchase Tax Free?

Four kinds of sales tax exemptions apply to purchases by agricultural producers:

1. the resale exemption,
2. the agricultural exemption,
3. non-returnable containers and labels, and
4. exemption for the purchase of items that become a component part of a final taxable product.

If a purchase does not qualify under one exemption, it may qualify under another.

When making a purchase or sale exempt from sales tax, the purchaser completes form TC-721, *Exemption Certificate*, which is retained by the seller.

What Can an Agricultural Producer Sell Tax-Free?

A seller who sells items of tangible personal property or provides services must collect and remit sales tax on that sale unless the sale is exempt under one of the exemptions described in this section.

Sale for Resale

An agricultural producer may sell items of tangible personal property tax-free if the purchaser provides the agricultural producer with a resale exemption certificate.

Sale of Seasonal Produce

The exclusive sale of seasonal garden or farm crops or seedlings and plants sold during the harvest season is exempt if sold by:

- the agricultural producer,
- an employee of the producer, or
- a member of the producer's immediate family.

If the producer, producer's employee, or producer's immediate family member sells anything other than the producer's qualifying seasonal crops, the producer is operating a retail establishment and must collect sales tax on all sales.



Health Care Providers

Publication 53

PUBLICATION 53
Rev. 6/13



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Sales Tax Information for Healthcare Providers

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



See Publication 53 for full details:

Drugs

A drug is a compound, substance or preparation, or a component of a compound, substance or preparation that:

- is recognized in the official United States Pharmacopoeia, official homeopathic Pharmacopoeia of the United States, official National Formulary, or a supplement to their publications;
- is used to diagnose, cure, mitigate, treat or prevent

Optometrists, Opticians and Ophthalmologists

Optometrists and ophthalmologists must collect sales tax on all tangible personal property sold in connection with eye examinations. Eyeglasses, contact lenses, nonprescription sunglasses and cleaning solutions are tangible personal property. If the optical examination is listed separately on the invoice, no tax is due on the examination fee. If the fee is not

Syringes

Syringe purchases are exempt from sales tax if the syringes are for human use and:

1. the buyer presents a prescription for the syringes, or
2. the buyer is a hospital or other medical facility.

Oxygen

Oxygen purchases are exempt from sales tax if the oxygen is for human use and:

1. the buyer presents a prescription for the oxygen, or
2. the buyer is a hospital or other medical facility.

Mobility-Enhancing Equipment

Mobility-enhancing equipment is equipment that:

1. is primarily used to improve movement from one place to another,
2. can be used in a home or motor vehicle, and
3. is not generally used by persons with normal mobility.

Mobility-enhancing equipment includes parts used in the repair or replacement of that equipment. It does not include:

- motor vehicles

Health Care Facilities

A health care facility that qualifies as a permanent residence may pay sales tax on utilities at the residential rate rather than the commercial rate. A health care facility is considered a permanent residence if it serves as the permanent residence for the majority of its residents because they are unable to live independently.

A health care facility may apply for a refund of the sales taxes.

Prosthetic Devices

A prosthetic device is a device worn on or in the body to:

1. artificially replace a missing part of the body,
2. prevent or correct a physical deformity, or
3. support a weak or deformed part of the body.

A prosthetic device includes:

1. parts used to repair or renovate a prosthetic device,
2. replacement parts for a prosthetic device,
3. dental prostheses, and

Inpatient Meals

Charges to patients for inpatient meals at a nursing facility or a medical facility are exempt from sales tax. This exemption applies to:

1. grocery food,
2. prepared food, and
3. alcoholic beverages.

Purchases of grocery food, prepared food and alcoholic beverages by a nursing facility or a medical facility for use in inpatient meals are also exempt.

Stoma Supplies

A stoma is an artificial opening, usually in the abdominal wall, made in surgical procedures.

Purchases of stoma supplies are exempt from sales tax if they are for human use and:

1. the buyer presents a prescription for the stoma supplies, or
2. the buyer is a hospital or other medical facility.



Public Utilities

Publication 54

See Publication 54 for full details:

PUBLICATION 54
Rev. 7/18



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

Sales Tax Information for Public Utilities

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



Delivery Locations

The location where a transaction is completed is the location where a purchaser receives gas or electricity sold by a public utility. This is the customer's residential or business address. The location of the meter is normally the point of sale or use.

The Tax Commission establishes a sales tax account's delivery location outlets according to the information provided by the account holder. These outlets are pre-printed on form TC-62M Schedule A in addition to brick-and-mortar outlets.

Public utilities report sales and use tax on form TC-62M and Schedule A. Each jurisdiction where service is delivered is listed as a delivery location on Schedule A.

Municipal Energy Sales and Use Tax

A municipality may levy municipal energy sales and use tax of up to 6 percent of the delivered value of taxable energy (gas and electricity) sold or used within its borders. This is in addition to any local-option sales and use taxes the municipality imposes.

The easiest way to file all municipal energy sales and use tax returns, reports and payments is online, using Taxpayer

Energy Suppliers

An energy supplier includes an entity that bills a consumer for costs to transport taxable energy to that consumer. An entity that has Utah nexus and bills an end user for taxable energy transportation costs must include on the billing the municipal energy sales and use tax calculated on the transportation costs.

Some gas consumers buy energy from third-party suppliers, but another entity transports the gas. In such cases, if the transporter does NOT charge municipal energy sales and use tax on the transportation, then the consumer must

Multi-Channel Audio and Video Service

Amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio service provider within Utah are taxable at the statewide rate of 6.25 percent. The provider or seller of multi-channel video and audio services must calculate, collect, report and pay the tax to the Tax Commission. Use form TC-62W, *Miscellaneous Sales Taxes, Fees and Charges Return*. Calculate the tax on the base price plus any franchise fee combined into the total service charge.



Restaurants

Publication 55

PUBLICATION 55
Rev. 5/20



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

Sales Tax Information for Restaurants

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



Restaurant Definition

A restaurant is any retail establishment whose primary business is selling prepared food for immediate consumption. "Retail establishment" means a single outlet, whether or not at a fixed location. "Primary business" means the source of more than 50 percent of the revenues at the retail establishment.

Examples of restaurants include:

- full-service dining
- fast food
- coffee shops
- caterers

Restaurant Operations

1. A restaurant must pay sales or use tax on purchases of:
 - items for advertising, such as matchbooks and complimentary menus;
 - utensils and supplies (disposable products are exempt); and
 - ingredients for meals furnished free to employees.
2. Vending machine sales are taxable at either the full rate for prepared food and non-food items or the reduced rate for food and food ingredients. Use the following formula to calculate the taxable sales:

See Publication 55 for full details:

Restaurant Tax

In addition to sales and use tax, county governments may impose a tourism tax of up to 1 percent on food and alcoholic beverage sales by restaurants.

The restaurant tax is reported and paid on form TC-62F, *Restaurant Tax Return*, due when the *Sales and Use Tax Return* is due.

Restaurants and caterers in counties that impose the restaurant tax must charge the additional 1 percent tax on all sales, even if prepared foods are delivered to locations that do not impose the restaurant tax.

Restaurants and caterers in counties that do not impose the

Cover Charges

Cover charges to enter a restaurant, tavern, club or similar establishment are subject to sales tax as an admission, but are not subject to restaurant tax.

Admission Charges

Admissions and user fees for any amusement, entertainment, recreational, exhibition, cultural or athletic activity are subject to Utah sales tax.

Grocery Food Sales

Sales of grocery food (unprepared food and food ingredients) are subject to a lower sales tax rate than prepared food.

Restaurants that sell grocery food in addition to prepared food may collect sales tax at the lower rate on their grocery food sales, but ONLY IF those items are listed separately on the receipt or invoice.

The restaurant tax applies to all food sales, both prepared food and grocery food.

Tips and Gratuities

Tips, gratuities and other service charges are subject to tax if they are included as a line item on a customer's bill that the customer must pay. These charges are not taxable ONLY IF the front of the bill includes a statement — in the same size font as the charge — that the charge is voluntary and may be increased or decreased by the customer.

Alcoholic Beverages

Alcoholic beverage sales are subject to sales tax when sold in restaurants, taverns and clubs. The sales price of an alcoholic beverage is also subject to the 1 percent restaurant tax when sold by restaurants, taverns and clubs located in jurisdictions that impose the restaurant tax.



Lodging Providers

Publication 56

PUBLICATION 56

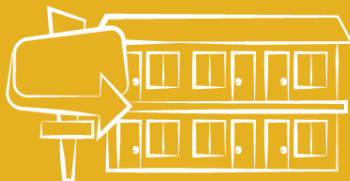
Rev. 9/20



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

Sales Tax Information for Lodging Providers

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



See Publication 56 for full details:

Transient Room Tax

Amounts paid for temporary lodging are subject to both sales tax and transient room tax. Report sales tax on TC-62M or TC-62S, and report transient room tax on TC-62T.

Temporary lodging is the use of accommodations in a hotel, motel, inn, tourist home, trailer court or campground (or similar accommodation) for less than 30 consecutive days.

Rooms and suites not used for lodging, such as convention halls or meeting rooms, are not subject to sales tax or transient room tax.

Lodging stays of 30 consecutive days or longer are exempt from sales tax and transient room tax.

Operations of Lodging Providers

Consumable Items

Temporary lodging providers may purchase consumable items exempt from sales tax if the items are:

1. used by their guests; and
2. included in the full sales price for the accommodation (not stated separately on the invoice).

Examples of consumable items include: meals, snacks, beverages, brushes, combs, hair care products, cosmetics, makeup, nail polish remover, lotion, shower caps, soap, toilet paper, toothbrushes, toothpaste, mouthwash, saline solution.

Exempt Sales and Services

Charges to Owner from Manager

Charges to property owners by property managers are not subject to sales tax or transient room tax. These charges include: interstate telephone charges, housekeeping, shipping charges (FedEx, etc.), administrative labor, DSL installation, late payment fees, hot tub fees, smoking and pet fees (cost of damages pass through), commission fees, credit card fees and check-in fees for non-paying guests.

Government

Federal Government Agencies

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

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

U.S. Dept. of the Interior

U.S. Department of the Interior (DOI) bureaus are treated differently than other federal agencies. DOI bureaus that centrally bill travel expenses include: Bureau of Indian Affairs, Bureau of Reclamation, U.S. Geological Survey, Minerals Management Service, Office of Special Trust, Office of Surface Mining, Office of the Secretary and National Business Center.

The travel expenses of DOI bureau employees are exempt from sales tax if the employee provides the seller with a valid exemption certificate (form TC-721G) or uses a DOI

Foreign Diplomats

Lodging related sales to foreign diplomats are exempt from sales tax and transient room tax, at the point of sale, if the buyer has a diplomatic tax exemption card issued by the United States or American Institute in Taiwan, and provides the seller with a valid exemption certificate (form TC-721G) and copy of tax exemption card.

Utah Government Agencies

Lodging-related sales to Utah government agencies are taxable at the point of sale. Qualifying agencies must request a refund of the tax from the Tax Commission. Employee purchases that are reimbursed by the government agency do not qualify for refund. Refund claims may not be made more frequently than monthly.

Religious and Charitable Institutions

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

Resort Packages

If a third party reserves rooms for its clients, sales tax and transient room tax are due on the rental. If rooms are discounted for the third party but not for the clients (as is often done for large groups), tax is calculated on the discounted price.

If a third party (such as a hotel) arranges for ski lift passes, the ski resort must pay sales tax on the sales of the lift passes. The third party is considered the ski resort's agent. Transient room tax does not apply to lift passes.

Monthly Rentals

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

Trades or Bartering

A trade involving lodging does not create an exempt trade because lodging is not tangible personal property. Complimentary rooms are not taxable because there is no charge.



Lodging Providers

Publication 56

See Publication 56 for full details:

Fees	Sales & Use Tax	Transient Room Tax
Additional room service	Taxable	Taxable
Admission to exercise facilities	Taxable	Not Taxable
Attrition	Taxable (see A. below)	Taxable (see A. below)
Cancellation (less than room amount)	Not Taxable (see A. below)	Not Taxable (see A. below)
Childcare charges	Not Taxable	Not Taxable
Cleaning fees	Taxable	Taxable
Complimentary meals or beverages	Not Taxable	Not Taxable
Concierge fee	Not Taxable	Not Taxable
Copy charges	Taxable	Not Taxable
Damage fees	Taxable	Taxable
Dry Cleaning	Taxable	Not Taxable
Energy surcharges	Taxable	Taxable
Equipment rental	Taxable	Not Taxable
Fax receiving	Taxable	Not Taxable
Fax sending	Not Taxable	Not Taxable
Front desk labor fee	Taxable	Taxable
Groceries and related service fees (mini bar item charges)	Taxable	Not Taxable
Ground transportation/transfers	Not Taxable	Not Taxable
Guest and owner miscellaneous request items	Taxable	Taxable



Telecommunications Service Providers

Publication 62

PUBLICATION 62
Rev. 2/25



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

Sales Tax Information for Telecommunications Service Providers

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



What is Taxable

Telecom services that originate and terminate within the boundaries of Utah, including landline, mobile and ancillary (secondary) services.

Municipal Telecom License Tax (MTLT)

Utah cities and towns may impose a tax of up to 3.5 percent on the value of telecom service provided within their boundaries. You may pass this tax on to your customers. If you do, this amount is part of the service sales price for sales tax purposes.

To file and pay the *Municipal Telecommunications License Tax Return* electronically, go to tap.utah.gov. The return and the payment are due at the same time as your *Sales and Use Tax Return*. Find the

See Publication 62 for full details:

Emergency Service Telephone Charges

The following charges apply to each landline, cellular line and other service line, such as VoIP. Any service provider who must pay one fee must also pay the other.

File and pay *E-911 Telephone Fee Return* electronically at tap.utah.gov. The return and payment are due at the same time as your *Sales and Use Tax Return*.

When you file you must identify each city, town or unincor-

Telecom Service

The electronic transfer or routing of audio, video, voice or data signals. See Utah Code §59-12-102.

Telecom service includes:

1. Electronically enabling, routing or sending communications. This includes VoIP (voice over Internet protocol) and enhanced or value-added service
2. 800 service
3. 900 service

Telecom service does not include:

1. Advertising, including directory advertising
2. Ancillary (secondary) service, including conference bridging service, communications billing service, directory assistance, vertical service (used to identify callers and manage multiple calls) and voicemail service
3. Billing and collection service provided to a third party
4. Data processing and information services, including value-

911 Emergency Service Charges

The monthly 911 emergency service charge fee is 73 cents per service line.

You may keep 1.5 percent of this charge fees toward the cost of billing, collecting and paying the charge.

Unified Statewide 911 Emergency Service Charge

The monthly unified statewide 911 emergency service charge is 25 cents per service line. You may keep 1.5 percent of this charge toward the cost of billing, collecting and paying the charge.

Radio Network Charge

Utah levies an additional statewide fee of 27 cents per month for each service line to fund a statewide public safety communications network.

You may not keep any portion of this fee for any reason.



Telecommunications Service Providers

Publication 62

See Publication 62 for full details:

Telecom Taxability Chart

The range of services a provider offers and the combination of services a customer buys are usually unique. Some services may be subject to emergency services fees alone, some may be subject to municipal telecom tax alone, and some may be subject to both.

The chart below is a summary of services that may be provided to telecom customers. The chart may not be all-inclusive.

Use the chart to find if a service is taxable. Then find if a locality imposes the fee or tax by checking the rate chart at tax.utah.gov/sales/rates.

Telecom Service	Subject to:			Reference ²
	Emergency Services ¹ UC §69-2-5	Municipal Telecom UC §10-1-404	Sales and Use UC §59-12-103	
800 Service – toll-free calling (800, 855, 866, 877, 888)	No	Yes ³	Yes ³	UC 59-12-102(1)
900 Service – inbound toll telecommunications	No	Yes ³	Yes ³	UC 59-12-102(2)
Ancillary (Secondary) Telephone Services (call waiting, caller ID, call forwarding, voice mail, etc.)	No	Yes	Yes	UC 59-12-102(12)
Answering Service – human operator	No	No	No	R865-19S-90(2)
Cable or Satellite TV ⁴	No	No	No	UC 59-26-103
Cellular Phone Line	Yes	Yes	Yes	
Charges to fund special services (911, TDD, service for low-income customers)	No	No	No	R865-19S-90(2)
Contributions to aid construction projects	No	No	No	
Equipment Repair – equipment belongs to customer and remains tangible personal property	No	No	Yes	UC 59-12-104(61) Exemptions for telecom companies
Equipment Repair – real property	No	No	No	R865-19S-90(d)
Fiber Optic Cable – dark (unlit) – treated as lease of real property	No	No	No	PLR 07-009
Fiber Optic Cable – lit or activated – used for telephone service	Yes	Yes	Yes	PLR 07-009



Computer Service Providers

Publication 64

PUBLICATION 64
Rev. 5/12



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

Sales Tax Information for Computer Service Providers

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



Hardware

Computer hardware and parts are tangible personal property and subject to sales tax.

Remotely Accessed Software

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

License fees for remotely accessed prewritten software are taxable if the purchased software is used in Utah. If remotely accessed software is used at more than one location and at the time of the transaction, the buyer provides the seller a reasonable and consistent method for allocating the transaction between those locations, the seller must source the transaction to those locations. If the buyer does not provide the seller with a method of allocating a transaction that is

See Publication 64 for full details:

Software

Software includes computer programs, applications, scripts and instruction sets.

Prewritten Software

Prewritten software is created for general sales and not for the special needs of a single customer.

Prewritten software is tangible personal property.

Sales, rentals, leases and charges for using prewritten software in Utah are taxable regardless of delivery method (boxed, hosted, downloaded, etc.).

Charges to upgrade prewritten software are also taxable.

Charges to modify or adapt prewritten software for a cus-

Custom Software

Custom software is written for the needs of a specific customer. Custom software is not tangible personal property.

Sales, rentals, leases and charges for using custom software are nontaxable. Charges to maintain, support or upgrade custom software are also nontaxable.

Computer Services

Charges to repair or replace computer hardware are taxable. If there is a taxable repair, the tax will also apply to any other services performed that are necessary to complete that repair.

The following services are examples of services that are not repairs, and therefore not taxable, unless they are performed as part of a repair:

- Providing customer service or technical support
- Providing computer monitoring service
- Running diagnostics

Nontaxable services include:

- Charges for installing software if the installation charges are separately stated on the invoice
- Performing services in the absence of a repair
- Removing software from a computer (this includes removing a virus, spyware or malware)
- Converting data from one form to another
- Web page development
- Data backup or disaster recovery service in the absence of a repair
- Compressing or zipping files
- Nontaxable internet access fees
- Email access fees
- Attaching personal property to real property (See Publication 42 for more information about attaching personal property to real property.)



Guides and Outfitters

Publication 69

PUBLICATION 69
Rev. 5/24



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

Sales Tax Information for Guides and Outfitters

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



- See Publication 69 for full details:

General Information

Charges for admissions or user fees for recreational activities are subject to sales tax. Additionally, charges for guide services, tours, camping, lodging, meals, entrance onto private lands, access to private waters, use of facilities or equipment, or sales or rentals of tangible personal property are also taxable.

Determining the Tax Rate

Guides, outfitters and providers of similar activities must charge sales and use tax at the current rate in the locality where the service begins. If the service begins outside Utah, the transaction is not subject to Utah sales tax.

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

Operations of Guides and Outfitters

Taxable Purchases

Charges for the following items and services are taxable to the guide or outfitter:

- Items a guide or outfitter uses as a part of their services, e.g., binoculars, tents, rafts, fuel (see *Exemption*, below)
- Lodging – provided by a hotel/motel
- Meals – provided by a restaurant or catered

Sales tax must be paid directly to the seller at the time of purchase by the guide or outfitter.

Taxable Sales and Services

Guides and outfitters must collect sales tax on amounts charged for the following:

- Guide services
- Tours
- Camping
- Lodging – provided by the guide or outfitter
- Meals – prepared by the guide or outfitter
- Entrance onto private lands
- Game retrieval and care
- Access to private waters
- Use of facilities or equipment
- Sales or rentals of tangible personal property

Nontaxable Sales and Services

The sale of a hunting or fishing license, or a cooperative wildlife management unit (CWMU) voucher/permit is not subject to sales tax.

Amounts charged for aircraft tours that enter into airspace designated by the Federal Aviation Administration as a federal airway during the tour are exempt from sales tax.

Example 4

A guide flies a client by helicopter to the top of a mountain where they ski down to the base. The guide should not collect sales tax for charges related to the helicopter ride, but should collect sales tax for the skiing (guide services).

Amounts charged for boat tours, scenic cruises or other similar activities on Utah waters are exempt from sales tax if the waters on which the activity occurs are used as highways for interstate commerce.



Utah State and Local Government Agencies

Publication 70

PUBLICATION 70
Rev. 4/24



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

Sales Tax Information for Utah State and Local Government Agencies

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



Construction Materials

Purchases of construction materials by Utah government agencies are exempt from sales tax if:

1. the agency pays the seller directly with government funds, and
2. the construction is performed by Utah government employees.

Licensing Requirements

Government agencies that make taxable sales to the public must have a Utah sales and use tax license.

Get a license by registering for a sales and use tax account online at tap.utah.gov.

TAP Instructions for Government Agencies

- Select "Yes" for "Sales and Use Tax License".
- Select "Government" as the organizational structure and select the sub-entity type.
- Enter your agency's FEIN.
- Enter the legal entity's name, contact information, street address and business description. Note: the address must

See Publication 70 for full details:

Purchases

Utah law exempts Utah state and local governments from sales and use tax on purchases of goods and services used in the exercise of essential government functions.

When making an exempt purchase, provide the vendor a completed form TC-721G (*Exemption Certificate for Governments & Schools*). Do not use an exemption certificate filled out with another agency's information.

Lodging

Lodging-related purchases by Utah government agencies are exempt from sales tax if paid directly by government funds. Employee purchases that are reimbursed by the agency do not qualify.

Tax must be paid at the time of purchase. A government agency must then request a refund from the Tax Commission using form TC-62G (contact the Tax Commission if you haven't received TC-62G coupons for the current year). Refund claims may not exceed one per month.

Sales

Government agencies are not exempt from collecting sales taxes on taxable sales and services made to the public. Common transactions upon which sales tax must be collected include:

- Admissions to fairs, recreation centers, golf courses, swimming pools, parks and other amusement and recreation places.
- Charges for lodging accommodations of less than 30 days, including tourist homes, campgrounds and R.V. parks. Agencies must also collect the transient room tax.
- Charges for service to repair, renovate or clean tangible

Government agencies do not need to collect sales tax on the following transactions because they are exempt in statute:

- Admissions to sporting events of public higher education institutions.
- Charges for access to online databases (except charges to download audio/visual work and books);
- Photocopies and publications.
- Meals served to patients of medical or nursing facilities



Marketplace Sellers and Marketplace Facilitators

Publication 71

PUBLICATION 71
Rev. 8/21



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

Sales Tax Information for Marketplace Sellers and Marketplace Facilitators

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



Tax Requirements

Sellers

A marketplace seller with a Utah sales tax license must file sales tax returns but does not report sales made through a marketplace. Sellers are not liable for taxes a facilitator is required to collect.

Sellers cannot opt-out of having a facilitator collect tax for their sales.

Facilitators

Marketplace facilitators are considered the seller of goods and services they facilitate.

A marketplace facilitator is subject to Utah sales tax if, in either the previous or the current calendar year, they sell or facilitate the sale of products that result in either:

- gross revenues of more than \$100,000; or
- 200 or more separate transactions.

See Publication 71 for full details:

Definitions

See Utah Code §59-12-102.

Products

Tangible personal property, products transferred electronically and services.

Marketplace

A physical or electronic place where products are offered for sale. Examples include stores, booths, websites, catalogs and dedicated sales software applications.

Marketplace Seller

A seller of products through a marketplace. Marketplace sellers do not need to have a Utah sales tax license for facilitated sales unless they have Utah nexus (see Pub 37) and make sales outside a marketplace.

Marketplace Facilitator

A marketplace owner, operator or controller who both facilitates sales and collects payments through the marketplace.

Facilitating sales includes:

- Making products available for sale on the marketplace, regardless of ownership or control of the products.
- Communicating offers or acceptances of sale between a seller and a buyer.
- Providing resources that connect sellers and buyers.
- Providing software or research and development directly related to a marketplace.

Exemption Certificates

A marketplace facilitator who sells products exempt from sales tax must keep completed exemption certificates in their records. A marketplace facilitator may assume a buyer's exemption certificate is valid. A facilitator may use a certificate on file for a buyer's future purchases.

What's Subject to Tax

See Pub 25 for a full explanation of what is and is not subject to sales tax.

In general, the following are subject to tax:

- A product's total purchase price.
- Fees a marketplace charges buyers for using the marketplace.

The following are NOT subject to tax:

- Delivery charges.
- Cash discounts or discount terms a marketplace seller or facilitator offers to buyers.
- Coupons that a third party does not reimburse.
- Payment processing and marketplace fees a facilitator charges a seller.

Tax Rates (Sourcing)

Find tax rates online at tax.utah.gov/sales/rates.

A facilitator must collect sales tax for products delivered to Utah locations at the tax rate of the buyer's location.

Lodging rentals are subject to the tax rate at the location of the rental, not the provider's mailing address.

See Pub 25 for sourcing requirements for telecommunication charges and sales of leases, vehicles and transportation equipment.



Tax Commission Resources



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



Sales and Use Tax Workshops

tax.utah.gov/training/workshops/sales-use-tax

Sales & Use Tax Workshop

Tax Instruction & Training

Tax Workshops +

Tax Webinars & Videos

Free Online Training

Sales Tax Check Up

Click these links to view the recording of the April 23, 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 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 July 16, 2025 workshop](#)

If you have any questions about this workshop, please send an email to taxtraining@utah.gov

We have four scheduled workshops throughout the year. Please use the email below to register and you will be sent information to access the workshop. Check the link above for future dates.

If you would like a recording of the workshop, please send an email to taxtraining@utah.gov and we can send it to you by email. We encourage you to attend on these dates so you will have opportunities to ask questions.



Sales Tax Check up

tax.utah.gov/training/sales-tax-checkup

Sales Tax Check Up



Register at salestaxcheckup@utah.gov

Let us help with your sales and use tax reporting by conducting a Sales Tax Check Up. A tax examiner will visit you to educate you on how to properly account for and report your sales and use taxes. You will receive instructions specific to your business and accounting software regarding:

- Which report(s) to use to file sales and use tax returns
- What documentation is needed for exempt sales
- Identify transactions subject to sales or use tax
- What tax rates and correct taxing jurisdiction to use
- How to correctly accrue and report use tax
- What appropriate adjustments to make

Sales Tax Check Ups are meant to be educational only, and no tax assessments are made. A tax examiner can answer your specific questions. To register for a Sales Tax Check Up, contact us at salestaxcheckup@utah.gov.



THANK YOU FOR VIEWING THIS WEBINAR

