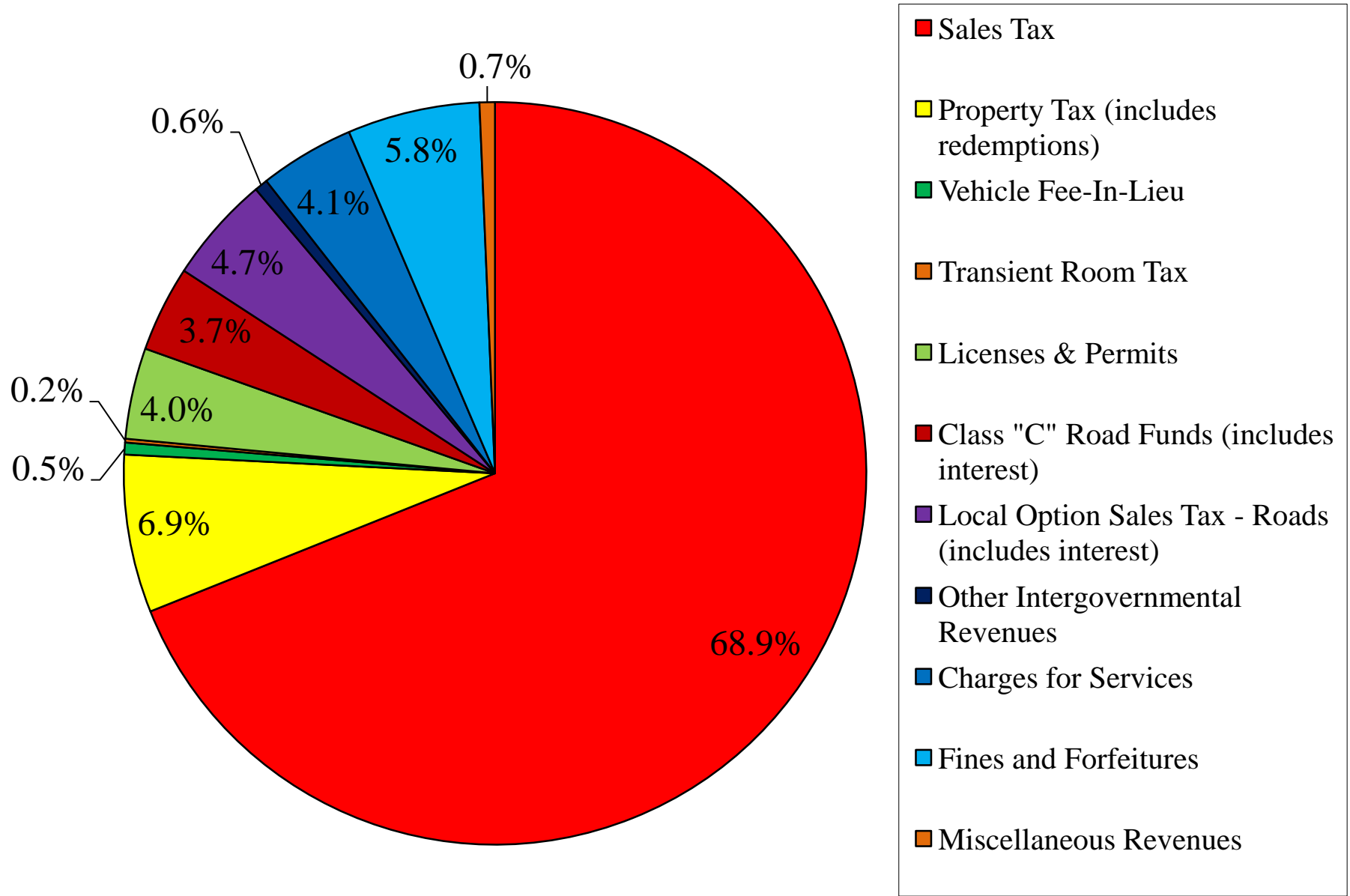


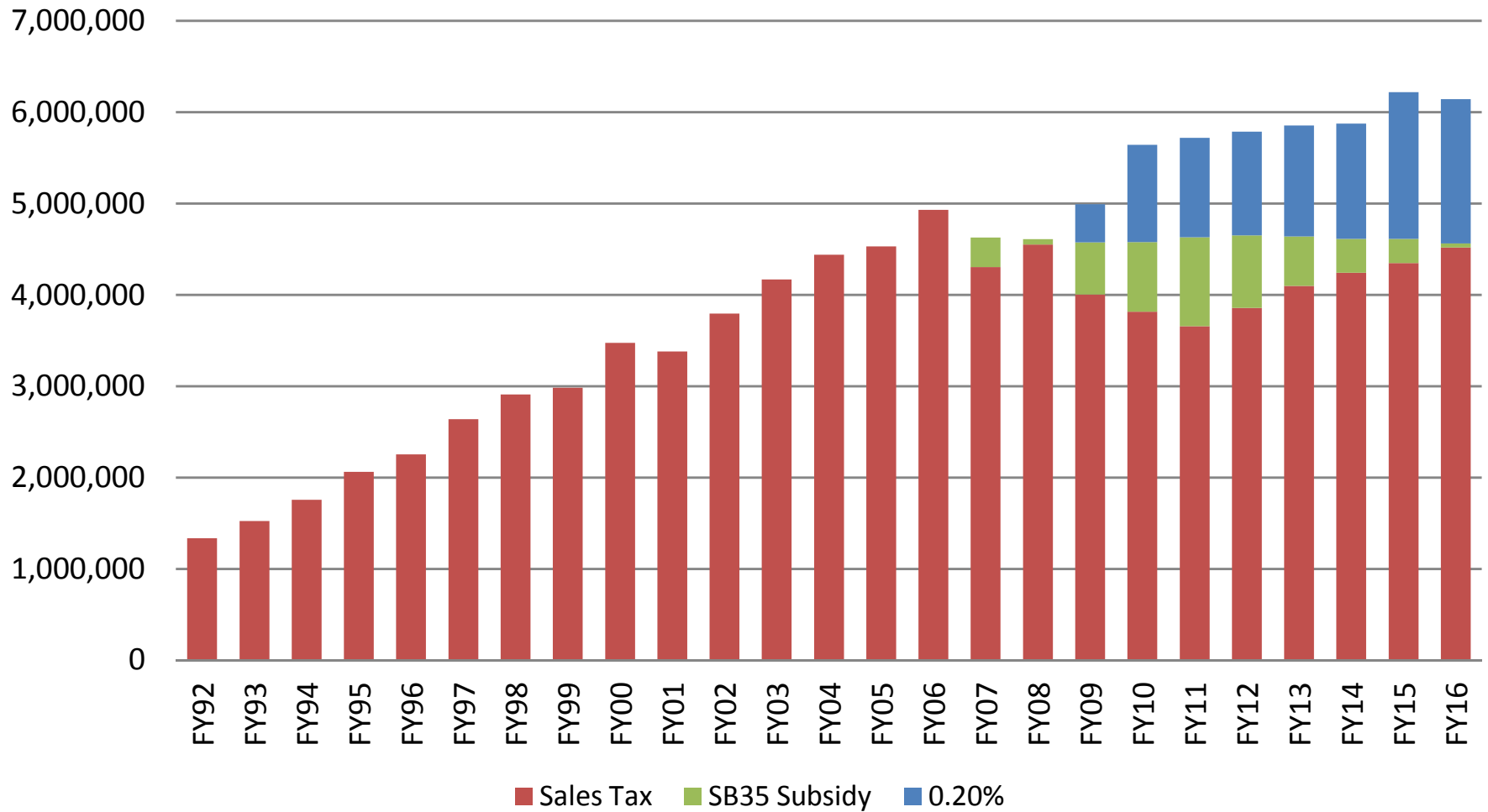


2030 Plan – Revenue Review

FY2017 AUDITED GENERAL FUND REVENUES



Riverdale City Sales Tax



4.6 Develop Policy on Revenue Diversification

Principle: Develop Approaches to Achieve Goals

Element: Adopt Financial Policies

Practice: A government should adopt a policy that encourages a diversity of revenue sources.

Rationale: All revenue sources have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on tax and rate payers. A diversity of revenue sources can improve a government's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

Outputs: The policy should identify approaches that will be used to improve revenue diversification. An analysis of particular revenue sources is often undertaken in implementing the policy. This analysis should address the sensitivity of revenues to changes in rates, the fairness of the tax or fee, administrative aspects of the revenue source, and other relevant issues. The policy and the approach to implementation should be periodically reviewed.

Notes: Over time a government should strive to improve its revenue diversity to the extent feasible. When a government is statutorily or otherwise limited as to the types of revenues it may raise, it should consider options to enhance flexibility within the constraints of available revenue sources. For example, governments that must rely heavily on property taxes may seek to diversify the tax base on which the property tax is levied. A government should recognize that changes in the diversity of revenue sources can affect the relative tax burden on different stakeholders.

**RIVERDALE CITY
PROPERTY TAX ANALYSIS**

Prior Property Tax Rates

Year	City Property		
	Tax Rate	Value	Tax
12/31/2000	0.001366	\$ 100,000	\$ 136.60
12/31/2001	0.001293	100,000	\$ 129.30
12/31/2002	0.001220	100,000	\$ 122.00
12/31/2003	0.001150	100,000	\$ 115.00
12/31/2004	0.001150	100,000	\$ 115.00
12/31/2005	0.001115	100,000	\$ 111.50
12/31/2006	0.001131	100,000	\$ 113.10
12/31/2007	0.001339	100,000	\$ 133.90
12/31/2008	0.001292	100,000	\$ 129.20
12/31/2009	0.001313	100,000	\$ 131.30
12/31/2010	0.001278	100,000	\$ 127.80
12/31/2011	0.001307	100,000	\$ 130.70
12/31/2012	0.001365	100,000	\$ 136.50
12/31/2013	0.001263	100,000	\$ 126.30
12/31/2014	0.001242	100,000	\$ 124.20
12/31/2015	0.001201	100,000	\$ 120.10
12/31/2016	0.001144	100,000	\$ 114.40
12/31/2017	0.001078	\$ 100,000	\$ 107.80

2017 Municipal Property Tax Rates

Municipality	City Property			Police Provider	Fire Provider	Fire Provider	Combined Tax	Rank
	Tax Rate	Value	Tax			Tax Rate	Rates	
West Haven	0.000000	\$ 100,000	\$ -	Weber County	Weber Fire District	0.001337	0.001337	4
Marriott-Slaterville	0.000000	100,000	\$ -	Weber County	Weber Fire District	0.001337	0.001337	4
Plain City	0.000441	100,000	\$ 44.10	Weber County	Volunteer	0.000000	0.000441	1
Farr West	0.000587	100,000	\$ 58.70	Weber County	Weber Fire District	0.001337	0.001924	7
Uintah City	0.000863	100,000	\$ 86.30	Weber County	Volunteer	0.000000	0.000863	2
Harrisville	0.001074	100,000	\$ 107.40	Harrisville	Northview Fire District	0.001153	0.002227	8
Riverdale	0.001078	100,000	\$ 107.80	Riverdale	Riverdale	0.000000	0.001078	3
Pleasant View	0.001243	100,000	\$ 124.30	Pleasant View	Northview Fire District	0.001153	0.002396	9
North Ogden	0.001289	100,000	\$ 128.90	North Ogden	Northview Fire District	0.001153	0.002442	10
Huntsville Town	0.001435	100,000	\$ 143.50	Weber County	Volunteer	0.000000	0.001435	6
Roy	0.002650	100,000	\$ 265.00	Roy	Roy	0.000000	0.002650	11
Washington Terrace	0.002881	100,000	\$ 288.10	Weber County	Volunteer/Ogden	0.000000	0.002881	12
South Ogden	0.002900	100,000	\$ 290.00	South Ogden	South Ogden	0.000000	0.002900	13
Ogden	0.003103	\$ 100,000	\$ 310.30	Ogden	Ogden	0.000000	0.003103	14

FRANCHISE TAX DEFINITIONS

Municipal Telecommunication License Tax (TL) –

Municipalities may adopt this tax on a telecommunication provider's gross receipts from certain telecommunication services. Telecommunication providers may either pay the tax themselves or collect the tax from their customers. They may impose this tax with a rate up to 3.5 percent on the value of telecom service provided within their boundaries. Sales and use tax exemptions do not apply to these fees.

Municipal Energy Sales and Use Tax (ET) –

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. Sales and use tax exemptions do not apply to this tax.

**RIVERDALE CITY
TELECOMMUNICATION AND ENERGY TAX ANALYSIS
BUDGET YEAR 2019**

TAX RATES AND REVENUES SUMMARY

Location	Tax Rate Percentages		Franchise Tax Revenues Per Financial Statements			Population
	Municipal Telecommunication License Tax	Municipal Energy Tax	FY2015	FY2016	FY2017	
Weber County	0.0%	0.0%	-	-	-	247,560
Farr West	0.0%	0.0%	-	-	-	6,755
Harrisville	3.5%	6.0%	291,575	301,362	317,557	6,376
Hooper	3.5%	0.0%	108,636	105,028	109,375	8,466
Huntsville	2.0%	0.0%	*	*	*	632
Marriott-Slaterville	3.5%	0.0%	6,924	35,423	32,133	1,751
North Ogden	3.5%	6.0%	1,048,424	1,086,148	1,080,961	18,791
Ogden	3.5%	6.0%	6,916,255	8,677,461	8,555,040	86,701
Plain City	3.5%	6.0%	350,290	364,154	376,405	6,493
Pleasant View	3.5%	6.0%	657,116	686,674	683,342	9,716
Riverdale	0.0%	0.0%	-	-	-	8,710
Roy	3.5%	6.0%	2,201,037	2,325,290	2,365,166	38,201
South Ogden	3.5%	6.0%	1,270,441	1,298,872	1,234,050	17,094
Uintah	3.5%	5.0%	72,186	60,977	61,743	1,333
Washington Terrace	3.5%	6.0%	677,153	682,101	687,615	9,198
West Haven	3.5%	0.0%	163,681	167,680	176,177	12,329

* Huntsville only reports total taxes, does not separate tax types

SIMPLE RESIDENTIAL REVENUE PROJECTION

Assumptions:		Monthly Revenue	Annual Revenue	Per Housing Unit Per Month
Number of housing units in Riverdale	3,262			
Average monthly cell phone bill per line	\$40	\$9,134	\$109,603	\$2.80
Estimated Cell phones per household	2			
Average monthly land line phone bill	\$40	\$4,567	\$54,802	\$1.40
Average monthly gas bill	\$60	\$11,743	\$140,918	\$3.60
Average monthly electric bill	\$75	\$14,679	\$176,148	\$4.50
Energy franchise tax rate used	6.0%			
Telecom franchise tax rate used	3.5%			
Tax Commission Administrative Fee	0.65%			
Subtotal		\$40,123	\$481,471	\$12.30
Less - possible admin fee		(\$261)	(\$3,130)	
Estimated Net Revenue - Residential		\$39,862	\$478,342	



**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, 2018

Please see instructions below

TR = Transient Room Tax (TRT) county-wide
SR = State Transient Room Tax
TM = Municipal Transient Room Tax
TA = Additional Municipal TRT
TT = Tourism Transient Room Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
FP = Tourism ST Leasing Population
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.
*Monthly charge per telephone line
**See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Beaver County	01-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	\$0.71	\$0.09	\$0.52	\$1.32		
Beaver City	01-002	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Milford	01-008	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Minersville	01-009	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Box Elder County	02-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Bear River	02-004	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Brigham	02-017	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Corinne	02-025	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		4.000%
Deweyville	02-032	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Elwood	02-035	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Fielding	02-041	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Garland	02-044	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Honeyville	02-054	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Howell	02-057	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Mantua	02-069	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Perry	02-086	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Plymouth	02-090	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Portage	02-092	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Snowville	02-100	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Tremonton	02-113	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Willard	02-120	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cache County	03-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Amalga	03-001	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Clarkston	03-014	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Cornish	03-017	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Hyde Park	03-032	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Hyrum	03-033	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	0.90%	6.000%
Lewiston	03-036	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Logan	03-038	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Mendon	03-041	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Millville	03-044	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.00%	6.000%
Newton	03-047	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
North Logan	03-049	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Paradise	03-053	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Providence	03-056	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Richmond	03-059	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
River Heights	03-060	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Smithfield	03-062	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%



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		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Wellsville	03-076	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Trenton	03-081	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		3.000%
Nibley	03-098	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cache Valley Transit	(a) 03-900	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Carbon County	04-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Helper	04-016	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Price	04-035	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Scotfield	04-040	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Wellington	04-053	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
East Carbon	04-058	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Daggett County	05-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Dutch John	05-002	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Manila	05-006	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Davis County	06-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Bountiful	06-004	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Centerville	06-006	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Clearfield	06-008	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Fruit Heights	06-010	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Farmington	06-017	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Kaysville	06-026	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Layton	06-030	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
North Salt Lake	06-035	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
South Weber	06-045	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Sunset	06-048	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Syracuse	06-049	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
West Point	06-056	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Woods Cross	06-057	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	2.00%	6.000%
Clinton	06-059	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
West Bountiful	06-061	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Falcon Hill Davis	(a) 06-300	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Falcon Hill Clearfield	(a) 06-301	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Falcon Hill Sunset	(a) 06-302	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Duchesne County	07-000	3.00%	0.32%				3.32%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32		
Altamont	07-001	3.00%	0.32%				3.32%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32		
Duchesne City	07-008	3.00%	0.32%				3.32%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Myton	07-017	3.00%	0.32%				3.32%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Roosevelt	07-019	3.00%	0.32%	1.00%	0.50%		4.82%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%



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		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Tabiona	07-020	3.00%	0.32%				3.32%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32		
Emery County	08-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Castle Dale	08-001	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	3.000%
Clawson	08-003	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Cleveland	08-004	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Elmo	08-007	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Emery City	08-008	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Ferron	08-009	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	3.000%
Green River	08-011	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Huntington	08-012	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Orangeville	08-016	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Garfield County	09-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Antimony	09-001	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Boulder	09-002	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Bryce Canyon	09-003	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Cannonville	09-004	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Escalante	09-005	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Hatch	09-006	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Henrieville	09-008	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Panguitch	09-011	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Tropic	09-015	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Grand County	10-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Castle Valley	10-005	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Moab	10-011	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.00%	3.000%
Iron County	11-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Cedar City	11-003	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Enoch	11-005	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Kanarrville	11-012	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Paragonah	11-018	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Parowan	11-019	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Brian Head	11-028	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cedar Highlands	11-030	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Juab County	12-000	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Eureka	12-009	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Levan	12-019	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Mona	12-024	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		



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		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
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Nephi	12-026	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Rocky Ridge Town	12-030	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Santaquin South	12-050	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Kane County	13-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Alton	13-001	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Glendale	13-002	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Kanab	13-004	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Orderville	13-007	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Big Water	13-010	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Millard County	14-000	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Delta	14-010	3.00%	0.32%	1.00%			4.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Fillmore	14-014	3.00%	0.32%	1.00%			4.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Hinckley	14-023	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Holden	14-024	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		3.000%
Kanosh	14-026	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Leamington	14-028	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Lynndyl	14-030	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Meadow	14-034	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Oak City	14-037	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Scipio	14-040	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Morgan County	15-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Morgan City	15-007	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Piute County	16-000	3.00%	0.32%				3.32%	2.50%			2.50%		0.71	0.09	0.52	1.32		
Circleville	16-003	3.00%	0.32%				3.32%	2.50%			2.50%		0.71	0.09	0.52	1.32		
Junction	16-005	3.00%	0.32%				3.32%	2.50%			2.50%		0.71	0.09	0.52	1.32		
Kingston	16-006	3.00%	0.32%				3.32%	2.50%			2.50%		0.71	0.09	0.52	1.32		
Marysvale	16-007	3.00%	0.32%				3.32%	2.50%			2.50%		0.71	0.09	0.52	1.32		
Rich County	17-000	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Garden City	17-001	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Laketown	17-002	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Randolph	17-005	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Woodruff	17-010	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Salt Lake County	18-000	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Alta	18-003	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Bluffdale	18-019	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cottonwood Heights	18-020	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		6.000%



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		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Draper	18-039	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Herriman	18-060	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Holladay	18-065	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Midvale	18-093	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Millcreek	18-094	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Murray	18-096	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Riverton	18-118	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Salt Lake City	18-122	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Sandy	18-131	4.25%	0.32%	1.00%	0.50%	0.50%	6.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
South Jordan	18-138	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.500%
South Salt Lake	18-139	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Taylorville	18-142	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
West Jordan	18-155	4.25%	0.32%	1.00%		0.50%	6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
West Valley City	18-167	4.25%	0.32%	1.00%	0.50%	0.50%	6.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Utah Data Center SL Co (a)	18-300	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Copperton Township	18-401	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Emigration Canyon Township	18-402	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Kearns Township	18-403	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Magna Township	18-404	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
White City Township	18-405	4.25%	0.32%			0.50%	5.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
San Juan County	19-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Blanding	19-002	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Monticello	19-009	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Sanpete County	20-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Centerfield	20-004	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Ephraim	20-008	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Fairview	20-009	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Fayette	20-010	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Fountain Green	20-011	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		5.000%
Gunnison	20-014	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Manti	20-020	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Mayfield	20-021	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Moroni	20-023	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Mt. Pleasant	20-024	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Spring City	20-031	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Sterling	20-032	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Wales	20-033	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		



**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, 2018

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*Monthly charge per telephone line
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Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Sevier County	21-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Annabella	21-001	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Aurora	21-002	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Central Valley	21-007	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Elsinore	21-014	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	3.000%
Glenwood	21-018	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Joseph	21-025	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Koosharem	21-029	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Monroe	21-031	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Redmond	21-033	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Richfield	21-034	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.00%	5.000%
Salina	21-035	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Sigurd	21-038	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Summit County	22-000	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Coalville	22-006	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Francis	22-013	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Henefer	22-017	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Kamas	22-022	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Oakley	22-029	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Park City	22-030	3.00%	0.32%	1.00%			4.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Snyderville Basin Tr Dist (b)	22-900	3.00%	0.32%				3.32%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Tooele County	23-000	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Erda (a)	23-017	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Grantsville	23-023	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Lakepoint (a)	23-030	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Lincoln (a)	23-065	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Stockton	23-046	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Tooele City	23-048	3.50%	0.32%	1.00%			4.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Vernon	23-050	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Wendover	23-052	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Rush Valley	23-056	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Stansbury Park (a)	23-066	3.50%	0.32%				3.82%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Uintah County	24-000	4.25%	0.32%				4.57%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32		
Naples	24-014	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Vernal	24-024	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Ballard	24-028	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%		5.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Utah County	25-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		



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		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Alpine	25-001	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	2.10%	6.000%
American Fork	25-002	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Bluffdale South	25-010	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cedar Fort	25-019	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Draper City South	25-029	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Eagle Mountain	25-030	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Fairfield	25-035	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Genola	25-038	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Goshen	25-043	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Lehi	25-066	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Lindon	25-070	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Mapleton	25-073	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Orem	25-083	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Payson	25-085	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Pleasant Grove	25-088	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Provo	25-090	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Salem	25-096	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Santaquin	25-097	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Saratoga Springs	25-098	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Highland	25-099	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Spanish Fork	25-103	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Springville	25-106	4.25%	0.32%	1.00%	0.50%		6.07%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Vineyard	25-117	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Cedar Hills	25-123	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Elk Ridge	25-124	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Woodland Hills	25-125	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Utah Data Center Utah Co (a)	25-300	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Wasatch County	26-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Charleston	26-003	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Daniel	26-005	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.000%
Heber	26-008	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Independence	26-009	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Interlaken	26-010	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Midway	26-011	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Park City East	26-013	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Wallsburg	26-014	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Hideout	26-020	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Washington County	27-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		



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		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy ET
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	
Apple Valley	27-002	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	1.500%
Enterprise	27-005	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Hurricane	27-008	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Ivins	27-010	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	4.500%
La Verkin	27-011	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Leeds	27-012	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
New Harmony	27-015	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		6.000%
Rockville	27-019	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
St George	27-020	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Santa Clara	27-021	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Springdale	27-023	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Toquerville	27-024	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Virgin	27-026	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		5.000%
Washington City	27-027	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	2.00%	6.000%
Hildale	27-035	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Wayne County	28-000	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Bicknell	28-001	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Hanksville	28-005	4.25%	0.32%	1.00%			5.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Loa	28-007	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Lyman	28-008	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Torrey	28-010	4.25%	0.32%				4.57%	2.50%			2.50%	1.00%	0.71	0.09	0.52	1.32		
Weber County	29-000	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Farr West	29-012	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Harrisville	29-016	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Hooper	29-018	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Huntsville	29-019	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	2.00%	
Marriott-Slaterville	29-022	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
North Ogden	29-026	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Ogden	29-027	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Plain City	29-030	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Pleasant View	29-031	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Riverdale	29-036	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32		
Roy	29-037	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
South Ogden	29-040	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
Uintah	29-043	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	5.000%
Washington Terrace	29-049	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%
West Haven	29-051	4.25%	0.32%	1.00%			5.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	
Falcon Hill Riverdale (a)	29-300	4.25%	0.32%				4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%



**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, 2018

Please see instructions below

TR = Transient Room Tax (TRT) county-wide
SR = State Transient Room Tax
TM = Municipal Transient Room Tax
TA = Additional Municipal TRT
TT = Tourism Transient Room Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
FP = Tourism ST Leasing Population
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.
*Monthly charge per telephone line
**See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications					Energy
		TR	SR	TM	TA	TT		MV	FF	FP			ES*	SE*	RN*	Tot ES*	TL**	ET
Falcon Hill Roy	(a) 29-301	4.25%	0.32%			4.57%	2.50%	3.00%	4.00%	9.50%	1.00%	0.71	0.09	0.52	1.32	3.50%	6.000%	



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Location	Cnty/ City Code	Tax Return to be Filed:														
		Transient Room					Combined Trans Rate	Tourism			Combined ST Lease	FG	Telecommunications			
TR	SR	TM	TA	TT	MV	FF		FP	ES*	SE*			RN*	Tot ES*	TL**	

INSTRUCTIONS:

The taxes and fees in this section are in addition to the combined sales and use tax in the previous section. Only one combined rate from this section will apply to a given transaction. Please refer to Publication 25 for more information on the taxability of certain transactions.

**The municipal telecommunication license tax is a tax on the provider, not on the consumer. This rate should not be added to the combined sales and use tax rate from the previous section. If the tax is passed on to the consumer, the tax is included in the taxable base for combined sales tax purposes. See Utah Code 10-1-403 for more information.

These rate charts should not be used for sourcing sales from out-of-state sellers to locations in Utah. Out-of-state sellers should source their sales based on the ZIP +4 of the customer's address. For more information, see <https://tax.utah.gov/sales/non-nexus>

COMMENTS:

Changes to other tax rates with an effective date of 04/01/2018

Grand County 10-ALL 4.00% †† Short-term leasing (Population)

†† Rate Increase

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
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*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	SM	RH	CZ	MZ	TO	TN	RR	RA	
Beaver County	01-000	4.70% *	1.00%	0.25%																5.95%
Beaver City	01-002	4.70% *	1.00%	0.25%									1.00%							6.95%
Milford	01-008	4.70% *	1.00%	0.25%																5.95%
Minersville	01-009	4.70% *	1.00%	0.25%																5.95%
Box Elder County	02-000	4.70% *	1.00%	0.25%																5.95%
Bear River	02-004	4.70% *	1.00%	0.25%																5.95%
Brigham	02-017	4.70% *	1.00%	0.25%	0.30%	0.25%														6.50%
Corinne	02-025	4.70% *	1.00%	0.25%																5.95%
Deweyville	02-032	4.70% *	1.00%	0.25%																5.95%
Elwood	02-035	4.70% *	1.00%	0.25%																5.95%
Fielding	02-041	4.70% *	1.00%	0.25%																5.95%
Garland	02-044	4.70% *	1.00%	0.25%																5.95%
Honeyville	02-054	4.70% *	1.00%	0.25%																5.95%
Howell	02-057	4.70% *	1.00%	0.25%																5.95%
Mantua	02-069	4.70% *	1.00%	0.25%																5.95%
Perry	02-086	4.70% *	1.00%	0.25%	0.30%	0.25%														6.50%
Plymouth	02-090	4.70% *	1.00%	0.25%																5.95%
Portage	02-092	4.70% *	1.00%	0.25%																5.95%
Snowville	02-100	4.70% *	1.00%	0.25%												1.00%				6.95%
Tremonton	02-113	4.70% *	1.00%	0.25%																5.95%
Willard	02-120	4.70% *	1.00%	0.25%	0.30%	0.25%														6.50%
Cache County	03-000	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Amalga	03-001	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Clarkston	03-014	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Cornish	03-017	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Hyde Park	03-032	4.70% *	1.00%	0.25%	0.25%			0.25%							0.10%					6.55%
Hyrum	03-033	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Lewiston	03-036	4.70% *	1.00%	0.25%	0.25%			0.25%							0.10%					6.55%
Logan	03-038	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Mendon	03-041	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Millville	03-044	4.70% *	1.00%	0.25%	0.25%			0.25%							0.10%					6.55%
Newton	03-047	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
North Logan	03-049	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Paradise	03-053	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Providence	03-056	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Richmond	03-059	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
River Heights	03-060	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Smithfield	03-062	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%
Wellsville	03-076	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Trenton	03-081	4.70% *	1.00%	0.25%				0.25%							0.10%					6.30%
Nibley	03-098	4.70% *	1.00%	0.25%	0.30%			0.25%							0.10%					6.60%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
 Tax Rates Subject to Streamline Sales Tax Rules
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS
 Rates In effect as of April 1, 2018

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*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	SM	RH	CZ	MZ	TO	TN	RR		RA
Cache Valley Transit	(a) 03-900	4.70% *	1.00%	0.25%	0.25%			0.25%						0.10%						6.55%
Carbon County	04-000	4.70% *	1.00%	0.25%																6.20%
Helper	04-016	4.70% *	1.00%	0.25%															0.25%	6.30%
Price	04-035	4.70% *	1.00%	0.25%					0.30%										0.25%	6.60%
Scofield	04-040	4.70% *	1.00%	0.25%															0.25%	6.20%
Wellington	04-053	4.70% *	1.00%	0.25%					0.30%										0.25%	6.50%
East Carbon	04-058	4.70% *	1.00%	0.25%															0.25%	6.20%
Daggett County	05-000	4.70% *	1.00%	0.25%									1.00%							6.95%
Dutch John	05-002	4.70% *	1.00%	0.25%									1.00%					1.10%		8.05%
Manila	05-006	4.70% *	1.00%	0.25%									1.00%							6.95%
Davis County	06-000	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Bountiful	06-004	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Centerville	06-006	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Clearfield	06-008	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Fruit Heights	06-010	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Farmington	06-017	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Kaysville	06-026	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Layton	06-030	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
North Salt Lake	06-035	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
South Weber	06-045	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Sunset	06-048	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Syracuse	06-049	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
West Point	06-056	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Woods Cross	06-057	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Clinton	06-059	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
West Bountiful	06-061	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.85%
Falcon Hill Davis	(a) 06-300	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Falcon Hill Clearfield	(a) 06-301	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Falcon Hill Sunset	(a) 06-302	4.70% *	1.00%	0.25%	0.25%	0.25%													0.25%	6.75%
Duchesne County	07-000	4.70% *	1.00%	0.25%															0.25%	6.20%
Altamont	07-001	4.70% *	1.00%	0.25%															0.25%	6.20%
Duchesne City	07-008	4.70% *	1.00%	0.25%															0.25%	6.30%
Myton	07-017	4.70% *	1.00%	0.25%															0.25%	6.20%
Roosevelt	07-019	4.70% *	1.00%	0.25%					0.30%										0.25%	6.60%
Tabiona	07-020	4.70% *	1.00%	0.25%															0.25%	6.20%
Emery County	08-000	4.70% *	1.00%	0.25%															0.25%	6.20%
Castle Dale	08-001	4.70% *	1.00%	0.25%															0.25%	6.20%
Clawson	08-003	4.70% *	1.00%	0.25%															0.25%	6.20%
Cleveland	08-004	4.70% *	1.00%	0.25%															0.25%	6.20%

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR		RA
Elmo	08-007	4.70% *	1.00%	0.25%							0.25%									6.20%
Emery City	08-008	4.70% *	1.00%	0.25%							0.25%									6.20%
Ferron	08-009	4.70% *	1.00%	0.25%							0.25%									6.20%
Green River	08-011	4.70% *	1.00%	0.25%				0.30%			0.25%				0.10%			1.00%	0.50%	8.10%
Huntington	08-012	4.70% *	1.00%	0.25%							0.25%									6.20%
Orangeville	08-016	4.70% *	1.00%	0.25%							0.25%									6.20%
Garfield County	09-000	4.70% *	1.00%	0.25%								1.00%								6.95%
Antimony	09-001	4.70% *	1.00%	0.25%								1.00%								6.95%
Boulder	09-002	4.70% *	1.00%	0.25%								1.00%					1.00%			7.95%
Bryce Canyon	09-003	4.70% *	1.00%	0.25%								1.00%					1.10%			8.05%
Cannonville	09-004	4.70% *	1.00%	0.25%								1.00%								6.95%
Escalante	09-005	4.70% *	1.00%	0.25%								1.00%						1.10%		8.05%
Hatch	09-006	4.70% *	1.00%	0.25%								1.00%								6.95%
Henrieville	09-008	4.70% *	1.00%	0.25%								1.00%								6.95%
Panguitch	09-011	4.70% *	1.00%	0.25%								1.00%						1.00%		7.95%
Tropic	09-015	4.70% *	1.00%	0.25%								1.00%						1.00%		7.95%
Grand County	10-000	4.70% *	1.00%	0.25%							0.25%	0.50%								6.70%
Castle Valley	10-005	4.70% *	1.00%	0.25%							0.25%	0.50%								6.70%
Moab	10-011	4.70% *	1.00%	0.25%				0.30%			0.25%	0.50%						1.10%	0.50%	8.60%
Iron County	11-000	4.70% *	1.00%	0.25%																5.95%
Cedar City	11-003	4.70% *	1.00%	0.25%										0.10%						6.05%
Enoch	11-005	4.70% *	1.00%	0.25%																5.95%
Kanarrville	11-012	4.70% *	1.00%	0.25%																5.95%
Paragonah	11-018	4.70% *	1.00%	0.25%																5.95%
Parowan	11-019	4.70% *	1.00%	0.25%																5.95%
Brian Head	11-028	4.70% *	1.00%	0.25%				0.30%							0.10%			1.10%	0.50%	7.95%
Cedar Highlands	11-030	4.70% *	1.00%	0.25%																5.95%
Juab County	12-000	4.70% *	1.00%	0.25%																5.95%
Eureka	12-009	4.70% *	1.00%	0.25%																5.95%
Levan	12-019	4.70% *	1.00%	0.25%																5.95%
Mona	12-024	4.70% *	1.00%	0.25%																5.95%
Nephi	12-026	4.70% *	1.00%	0.25%				0.30%												6.25%
Rocky Ridge Town	12-030	4.70% *	1.00%	0.25%																5.95%
Santaquin South	12-050	4.70% *	1.00%	0.25%	0.25%															6.20%
Kane County	13-000	4.70% *	1.00%	0.25%								1.00%								6.95%
Alton	13-001	4.70% *	1.00%	0.25%								1.00%								6.95%
Glendale	13-002	4.70% *	1.00%	0.25%								1.00%								6.95%
Kanab	13-004	4.70% *	1.00%	0.25%								1.00%						1.00%		7.95%
Orderville	13-007	4.70% *	1.00%	0.25%								1.00%						1.00%		7.95%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
 Tax Rates Subject to Streamline Sales Tax Rules
 OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 2018

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ST = State Sales & Use Tax
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*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	SM	RH	CZ	MZ	TO	TN	RR		RA
Big Water	13-010	4.70% *	1.00%	0.25%								1.00%								6.95%
Millard County	14-000	4.70% *	1.00%	0.25%							0.25%									6.20%
Delta	14-010	4.70% *	1.00%	0.25%							0.25%									6.20%
Fillmore	14-014	4.70% *	1.00%	0.25%							0.25%									6.20%
Hinckley	14-023	4.70% *	1.00%	0.25%							0.25%									6.20%
Holden	14-024	4.70% *	1.00%	0.25%							0.25%									6.20%
Kanosh	14-026	4.70% *	1.00%	0.25%							0.25%									6.20%
Leamington	14-028	4.70% *	1.00%	0.25%							0.25%									6.20%
Lynndyl	14-030	4.70% *	1.00%	0.25%							0.25%									6.20%
Meadow	14-034	4.70% *	1.00%	0.25%							0.25%									6.20%
Oak City	14-037	4.70% *	1.00%	0.25%							0.25%									6.20%
Scipio	14-040	4.70% *	1.00%	0.25%							0.25%									6.20%
Morgan County	15-000	4.70% *	1.00%	0.25%																5.95%
Morgan City	15-007	4.70% *	1.00%	0.25%																5.95%
Piute County	16-000	4.70% *	1.00%	0.25%																5.95%
Circleville	16-003	4.70% *	1.00%	0.25%																5.95%
Junction	16-005	4.70% *	1.00%	0.25%																5.95%
Kingston	16-006	4.70% *	1.00%	0.25%																5.95%
Marysvale	16-007	4.70% *	1.00%	0.25%																5.95%
Rich County	17-000	4.70% *	1.00%	0.25%							0.25%									6.20%
Garden City	17-001	4.70% *	1.00%	0.25%							0.25%						1.10%	0.50%		7.80%
Laketown	17-002	4.70% *	1.00%	0.25%							0.25%									6.20%
Randolph	17-005	4.70% *	1.00%	0.25%							0.25%									6.20%
Woodruff	17-010	4.70% *	1.00%	0.25%							0.25%									6.20%
Salt Lake County	18-000	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Alta	18-003	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%				1.00%	0.50%	8.35%
Bluffdale	18-019	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Cottonwood Heights	18-020	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Draper	18-039	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Herriman	18-060	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Holladay	18-065	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Midvale	18-093	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Millcreek	18-094	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Murray	18-096	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%			0.20%			7.05%
Riverton	18-118	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Salt Lake City	18-122	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
Sandy	18-131	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
South Jordan	18-138	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%						6.85%
South Salt Lake	18-139	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%			0.20%			7.05%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
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Taylorville	18-142	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
West Jordan	18-155	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
West Valley City	18-167	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Utah Data Center SL Co	18-300	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Copperton Township	18-401	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Emigration Canyon Township	18-402	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Kearns Township	18-403	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Magna Township	18-404	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
White City Township	18-405	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
San Juan County	19-000	4.70% *	1.00%	0.25%							0.25%								6.20%
Blanding	19-002	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Monticello	19-009	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Sanpete County	20-000	4.70% *	1.00%	0.25%							0.25%								6.20%
Centerfield	20-004	4.70% *	1.00%	0.25%							0.25%			0.10%					6.30%
Ephraim	20-008	4.70% *	1.00%	0.25%				0.30%			0.25%								6.50%
Fairview	20-009	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Fayette	20-010	4.70% *	1.00%	0.25%							0.25%								6.20%
Fountain Green	20-011	4.70% *	1.00%	0.25%							0.25%								6.20%
Gunnison	20-014	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Manti	20-020	4.70% *	1.00%	0.25%							0.25%								6.20%
Mayfield	20-021	4.70% *	1.00%	0.25%							0.25%			0.10%					6.30%
Moroni	20-023	4.70% *	1.00%	0.25%							0.25%								6.20%
Mt. Pleasant	20-024	4.70% *	1.00%	0.25%				0.30%			0.25%								6.50%
Spring City	20-031	4.70% *	1.00%	0.25%							0.25%								6.20%
Sterling	20-032	4.70% *	1.00%	0.25%							0.25%								6.20%
Wales	20-033	4.70% *	1.00%	0.25%							0.25%								6.20%
Sevier County	21-000	4.70% *	1.00%	0.25%							0.25%								6.20%
Annabella	21-001	4.70% *	1.00%	0.25%							0.25%								6.20%
Aurora	21-002	4.70% *	1.00%	0.25%							0.25%			0.10%					6.30%
Central Valley	21-007	4.70% *	1.00%	0.25%							0.25%								6.20%
Elsinore	21-014	4.70% *	1.00%	0.25%							0.25%								6.20%
Glenwood	21-018	4.70% *	1.00%	0.25%							0.25%								6.20%
Joseph	21-025	4.70% *	1.00%	0.25%							0.25%								6.20%
Koosharem	21-029	4.70% *	1.00%	0.25%							0.25%								6.20%
Monroe	21-031	4.70% *	1.00%	0.25%							0.25%								6.20%
Redmond	21-033	4.70% *	1.00%	0.25%							0.25%			0.10%					6.30%
Richfield	21-034	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Salina	21-035	4.70% *	1.00%	0.25%				0.30%			0.25%			0.10%					6.60%
Sigurd	21-038	4.70% *	1.00%	0.25%							0.25%								6.20%
Summit County	22-000	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
 Tax Rates Subject to Streamline Sales Tax Rules
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Coalville	22-006	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%
Francis	22-013	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%
Henefer	22-017	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%
Kamas	22-022	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%
Oakley	22-029	4.70% *	1.00%	0.25%		0.25%		0.25%						0.10%					6.55%
Park City	22-030	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%			1.10%	0.50%	8.45%
Snyderville Basin Tr Dist	(b) 22-900	4.70% *	1.00%	0.25%	0.30%	0.25%		0.25%						0.10%					6.85%
Tooele County	23-000	4.70% *	1.00%	0.25%							0.25%								6.20%
Erda	(a) 23-017	4.70% *	1.00%	0.25%	0.30%						0.25%								6.50%
Grantsville	23-023	4.70% *	1.00%	0.25%	0.30%						0.25%								6.50%
Lakepoint	(a) 23-030	4.70% *	1.00%	0.25%	0.30%						0.25%								6.50%
Lincoln	(a) 23-065	4.70% *	1.00%	0.25%	0.30%						0.25%								6.50%
Stockton	23-046	4.70% *	1.00%	0.25%							0.25%								6.20%
Tooele City	23-048	4.70% *	1.00%	0.25%	0.30%						0.25%				0.10%				6.60%
Vernon	23-050	4.70% *	1.00%	0.25%							0.25%								6.20%
Wendover	23-052	4.70% *	1.00%	0.25%							0.25%								6.20%
Rush Valley	23-056	4.70% *	1.00%	0.25%							0.25%								6.20%
Stansbury Park	(a) 23-066	4.70% *	1.00%	0.25%	0.30%						0.25%								6.50%
Uintah County	24-000	4.70% *	1.00%	0.25%										0.10%					6.05%
Naples	24-014	4.70% *	1.00%	0.25%				0.30%						0.10%			0.20%		6.55%
Vernal	24-024	4.70% *	1.00%	0.25%				0.30%						0.10%			0.20%		6.55%
Ballard	24-028	4.70% *	1.00%	0.25%										0.10%					6.05%
Utah County	25-000	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Alpine	25-001	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
American Fork	25-002	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%					0.10%				6.85%
Bluffdale South	25-010	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Cedar Fort	25-019	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Draper City South	25-029	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Eagle Mountain	25-030	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Fairfield	25-035	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Genola	25-038	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Goshen	25-043	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Lehi	25-066	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Lindon	25-070	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%					0.10%				6.85%
Mapleton	25-073	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Orem	25-083	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%					0.10%				6.85%
Payson	25-085	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%					0.10%				6.85%
Pleasant Grove	25-088	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%
Provo	25-090	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%					0.10%				6.85%
Salem	25-096	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%									6.75%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR		RA
Santaquin	25-097	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Saratoga Springs	25-098	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Highland	25-099	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Spanish Fork	25-103	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Springville	25-106	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Vineyard	25-117	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Cedar Hills	25-123	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%				0.10%						6.85%
Elk Ridge	25-124	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Woodland Hills	25-125	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Utah Data Center Utah Co (a)	25-300	4.70% *	1.00%	0.25%	0.25%		0.30%			0.25%										6.75%
Wasatch County	26-000	4.70% *	1.00%	0.25%																5.95%
Charleston	26-003	4.70% *	1.00%	0.25%																5.95%
Daniel	26-005	4.70% *	1.00%	0.25%																5.95%
Heber	26-008	4.70% *	1.00%	0.25%				0.30%												6.25%
Independence	26-009	4.70% *	1.00%	0.25%													1.10%			7.05%
Interlaken	26-010	4.70% *	1.00%	0.25%																5.95%
Midway	26-011	4.70% *	1.00%	0.25%				0.30%									1.10%			7.35%
Park City East	26-013	4.70% *	1.00%	0.25%	0.30%												1.10%	0.50%		7.85%
Wallsburg	26-014	4.70% *	1.00%	0.25%																5.95%
Hideout	26-020	4.70% *	1.00%	0.25%																5.95%
Washington County	27-000	4.70% *	1.00%	0.25%										0.10%						6.05%
Apple Valley	27-002	4.70% *	1.00%	0.25%										0.10%						6.05%
Enterprise	27-005	4.70% *	1.00%	0.25%										0.10%						6.05%
Hurricane	27-008	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
Ivins	27-010	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
La Verkin	27-011	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
Leeds	27-012	4.70% *	1.00%	0.25%										0.10%						6.05%
New Harmony	27-015	4.70% *	1.00%	0.25%										0.10%						6.05%
Rockville	27-019	4.70% *	1.00%	0.25%										0.10%						6.05%
St George	27-020	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
Santa Clara	27-021	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
Springdale	27-023	4.70% *	1.00%	0.25%										0.10%						6.05%
Toquerville	27-024	4.70% *	1.00%	0.25%										0.10%			1.10%	0.50%		7.65%
Virgin	27-026	4.70% *	1.00%	0.25%										0.10%						6.05%
Washington City	27-027	4.70% *	1.00%	0.25%				0.30%						0.10%						6.35%
Hildale	27-035	4.70% *	1.00%	0.25%										0.10%						6.05%
Wayne County	28-000	4.70% *	1.00%	0.25%																5.95%
Bicknell	28-001	4.70% *	1.00%	0.25%																5.95%
Hanksville	28-005	4.70% *	1.00%	0.25%																5.95%
Loa	28-007	4.70% *	1.00%	0.25%																5.95%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
 Tax Rates Subject to Streamline Sales Tax Rules
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS
 Rates In effect as of April 1, 2018

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
 SM = Supplemental State Sales & Use
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)
 MZ = Botanical, Cultural, Zoo Tax (Municipality)
 TO = Town Option Tax
 TN = City or Town Option Tax
 RR = Resort Community Tax
 RA = Add'l Resort Comm. 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.

*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	SM	RH	CZ	MZ	TO	TN	RR		RA
Lyman	28-008	4.70% *	1.00%	0.25%																5.95%
Torrey	28-010	4.70% *	1.00%	0.25%																5.95%
Weber County	29-000	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Farr West	29-012	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Harrisville	29-016	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Hooper	29-018	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Huntsville	29-019	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Marriott-Slaterville	29-022	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
North Ogden	29-026	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Ogden	29-027	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Plain City	29-030	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Pleasant View	29-031	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Riverdale	29-036	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%		0.20%				7.30%
Roy	29-037	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
South Ogden	29-040	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Uintah	29-043	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Washington Terrace	29-049	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
West Haven	29-051	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%
Falcon Hill Riverdale	(a) 29-300	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%		0.20%				7.30%
Falcon Hill Roy	(a) 29-301	4.70% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%	0.05%		0.10%						7.10%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
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 RR = Resort Community Tax
 RA = Add'l Resort Comm. 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.

*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	SM	RH	CZ	MZ	TO	TN	RR	

INSTRUCTIONS:

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

These rate charts should not be used for sourcing sales from out-of-state sellers to locations in Utah. Out-of-state sellers should source their sales based on the ZIP +4 of the customer's address. For more information, see <https://tax.utah.gov/sales/non-nexus>

* The tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.

For sales of residential energy, the combined rate is reduced by 2.70%.

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 04/01/2018:

Location	County	City Code	Rate	Tax
				Type
Cedar Highlands	11-030	11-030	1.00% †	Local Option
Syracuse	06-049	06-049	0.10% †	Arts & zoo
Fairview	20-009	20-009	0.10% †	Arts & zoo
Cedar Hills	25-123	25-123	0.10% †	Arts & zoo
† New tax				
Cedar Highlands	11-030	11-030		Newly incorporated town in Iron County

Part 3 Municipal Energy Sales and Use Tax Act

10-1-301 Title.

This part shall be known as the "Municipal Energy Sales and Use Tax Act."

Enacted by Chapter 280, 1996 General Session

10-1-302 Purpose and intent.

The Legislature finds that:

- (1) the energy industry has previously been highly regulated and monopolistic;
- (2) municipalities have historically raised town or city, respectively, general fund revenues by collecting franchise and business license revenues from the energy industry;
- (3) substantial restructuring of the energy industry has created an opportunity for increased competition within the energy industry;
- (4) the restructuring of the energy industry has diminished the effectiveness and fairness of the revenues collected by municipalities;
- (5) to provide for a stable revenue source for municipalities and to create a more competitive environment for the energy industry, it is necessary to enact taxing authority for municipalities that accomplishes those goals; and
- (6) this part does not alter or affect the municipalities' authority to grant or regulate franchises, or to control municipal streets, highways, or other property.

Amended by Chapter 176, 2014 General Session

10-1-303 Definitions.

As used in this part:

- (1) "Commission" means the State Tax Commission.
- (2) "Contractual franchise fee" means:
 - (a) a fee:
 - (i) provided for in a franchise agreement; and
 - (ii) that is consideration for the franchise agreement; or
 - (b)
 - (i) a fee similar to Subsection (2)(a); or
 - (ii) any combination of Subsections (2)(a) and (b).
- (3)
 - (a) "Delivered value" means the fair market value of the taxable energy delivered for sale or use in the municipality and includes:
 - (i) the value of the energy itself; and
 - (ii) any transportation, freight, customer demand charges, services charges, or other costs typically incurred in providing taxable energy in usable form to each class of customer in the municipality.
 - (b) "Delivered value" does not include the amount of a tax paid under:
 - (i) Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) this part.
- (4) "De minimis amount" means an amount of taxable energy that does not exceed the greater of:

- (a) 5% of the energy supplier's estimated total Utah gross receipts from sales of property or services; or
- (b) \$10,000.
- (5) "Energy supplier" means a person supplying taxable energy, except that the commission may by rule exclude from this definition a person supplying a de minimis amount of taxable energy.
- (6) "Franchise agreement" means a franchise or an ordinance, contract, or agreement granting a franchise.
- (7) "Franchise tax" means:
 - (a) a franchise tax;
 - (b) a tax similar to a franchise tax; or
 - (c) any combination of Subsections (7)(a) and (b).
- (8) "Person" is as defined in Section 59-12-102.
- (9) "Taxable energy" means gas and electricity.

Amended by Chapter 142, 2010 General Session

10-1-304 Municipality and military installation development authority may levy tax -- Rate -- Imposition or repeal of tax -- Tax rate change -- Effective date -- Notice requirements -- Exemptions.

- (1)
 - (a) Except as provided in Subsections (4) and (5), a municipality may levy a municipal energy sales and use tax on the sale or use of taxable energy within the municipality:
 - (i) by ordinance as provided in Section 10-1-305; and
 - (ii) of up to 6% of the delivered value of the taxable energy.
 - (b) Subject to Section 63H-1-203, the military installation development authority created in Section 63H-1-201 may levy a municipal energy sales and use tax under this part within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act, as though the authority were a municipality.
- (2) A municipal energy sales and use tax imposed under this part may be in addition to any sales and use tax imposed by the municipality under Title 59, Chapter 12, Sales and Use Tax Act.
- (3)
 - (a) For purposes of this Subsection (3):
 - (i) "Annexation" means an annexation to a municipality under Chapter 2, Part 4, Annexation.
 - (ii) "Annexing area" means an area that is annexed into a municipality.
 - (b)
 - (i) If, on or after May 1, 2000, a city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:
 - (A) on the first day of a calendar quarter; and
 - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b)(ii) from the municipality.
 - (ii) The notice described in Subsection (3)(b)(i)(B) shall state:
 - (A) that the city or town will enact or repeal a tax or change the rate of a tax under this part;
 - (B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);
 - (C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and
 - (D) if the city or town enacts the tax or changes the rate of the tax described in Subsection (3)(b)(ii)(A), the new rate of the tax.
 - (c)

- (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result in a change in the rate of a tax under this part for an annexing area, the change shall take effect:
 - (A) on the first day of a calendar quarter; and
 - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(c)(ii) from the municipality that annexes the annexing area.
 - (ii) The notice described in Subsection (3)(c)(i)(B) shall state:
 - (A) that the annexation described in Subsection (3)(c)(i) will result in a change in the rate of a tax under this part for the annexing area;
 - (B) the statutory authority for the tax described in Subsection (3)(c)(ii)(A);
 - (C) the effective date of the tax described in Subsection (3)(c)(ii)(A); and
 - (D) the new rate of the tax described in Subsection (3)(c)(ii)(A).
- (4)
- (a) Subject to Subsection (4)(b), a sale or use of electricity within a municipality is exempt from the tax authorized by this section if the sale or use is made under a tariff adopted by the Public Service Commission of Utah only for purchase of electricity produced from a new source of alternative energy, as defined in Section 59-12-102, as designated in the tariff by the Public Service Commission of Utah.
 - (b) The exemption under Subsection (4)(a) applies to the portion of the tariff rate a customer pays under the tariff described in Subsection (4)(a) that exceeds the tariff rate under the tariff described in Subsection (4)(a) that the customer would have paid absent the tariff.
- (5)
- (a) A municipality may not levy a municipal energy sales and use tax within any portion of the municipality that is within a project area described in a project area plan adopted by the military installation development authority under Title 63H, Chapter 1, Military Installation Development Authority Act.
 - (b) Subsection (5)(a) does not apply to the military installation development authority's levy of a municipal energy sales and use tax.

Amended by Chapter 410, 2012 General Session

10-1-305 Municipal energy sales and use tax ordinance provisions.

- Each municipal energy sales and use tax ordinance under Subsection 10-1-304(1) shall include:
- (1) a provision imposing a tax on every sale or use of taxable energy made within a municipality at a rate determined by the municipality that is up to 6% of the delivered value of the taxable energy;
 - (2) provisions substantially the same as those required by Title 59, Chapter 12, Part 1, Tax Collection, as they relate to sales and use tax, except that:
 - (a) the tax shall be calculated on the delivered value of the taxable energy to the consumer;
 - (b) an exemption is not allowed from a tax imposed under this part for the sale or use of taxable energy that is exempt from the state sales and use tax under Title 59, Chapter 12, Part 1, Tax Collection, except that the municipality shall include in its ordinance an exemption for:
 - (i) the sales and use of aviation fuel, motor fuel, or special fuel subject to taxation under Title 59, Chapter 13, Motor and Special Fuel Tax Act;
 - (ii) the sales and use of taxable energy that the municipality is prohibited from taxing under federal law or the Constitution of the United States or the Utah Constitution;
 - (iii) the sales and use of taxable energy purchased or stored in the state for resale;

- (iv) the sales or use of taxable energy to a person if the primary use is for use in compounding or producing taxable energy or a fuel subject to taxation under Title 59, Chapter 13, Motor and Special Fuel Tax Act;
 - (v) taxable energy brought into the state by a nonresident for the nonresident's own personal use or enjoyment while within the state, except taxable energy purchased for use in the state by a nonresident living or working in the state at the time of purchase;
 - (vi) the sales or use of taxable energy for any purpose other than use as a fuel or energy; and
 - (vii) the sale of taxable energy for use outside a municipality imposing a municipality energy sales and use tax;
- (c) the ordinance may provide for an exemption from the municipal energy sales and use tax under this part for customers who, as of July 1, 1997, were being supplied electrical energy by a supplier other than the municipality if:
- (i) the municipality is a generator of electrical energy for customers within its borders; and
 - (ii) the municipality is unable to generate electrical energy for the customer;
- (d) the name of the municipality as the taxing agency shall be substituted for that of the state when necessary for purposes of this part; and
- (e) an additional license to collect the tax is not required if one has been issued under Section 59-12-106;
- (3) a provision that, on or before the effective date of the ordinance, the municipality shall enter into a contract with the commission to have the commission perform all functions related to the administration or operation of the ordinance, except that a municipality may collect the municipal energy sales and use tax directly as provided in Subsection 10-1-307(3);
- (4) a provision that:
- (a) except as provided under Subsection (4)(b), the sale, storage, use, or other consumption of taxable energy is exempt from the tax due under the ordinance if the delivered value of the taxable energy has been subject to a municipal energy sales or use tax under an ordinance enacted in accordance with this part by another municipality in this state; and
 - (b) the municipality shall be paid the difference between the tax paid to another municipality as described in this section and the tax that would otherwise be due under the ordinance if the tax due under the ordinance exceeds the tax paid to another municipality; and
- (5) a provision providing a credit against the tax in the amount of a contractual franchise fee paid if:
- (a) an energy supplier pays a contractual franchise fee to a municipality pursuant to a franchise agreement in effect on July 1, 1997;
 - (b) the contractual franchise fee is passed through by the energy supplier to a taxpayer as a separately itemized charge; and
 - (c) the energy supplier has accepted the franchise; and
- (6) a provision providing that the ordinance adopts by reference any amendments to the provisions of Title 59, Chapter 12, Part 1, Tax Collection, that relate to levying or collecting a municipal energy sales and use tax.

Amended by Chapter 180, 1998 General Session

10-1-306 Rules for delivered value and point of sale.

- (1) The delivered value of taxable energy under this part shall be established pursuant to rules made by the commission in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2) The rules made by the commission under Subsection (1):

- (a) shall provide that an arm's length sales price for taxable energy sold or used by a taxpayer in the municipality is the delivered value, unless the sales price does not include some portion of the taxable energy or component of delivered value;
 - (b) shall establish one or more default methods for determining the delivered value for each customer class one time per calendar year on or before January 31 for taxable energy when the commission determines that the sales price does not accurately reflect delivered value; and
 - (c) shall provide that for purposes of determining the point of sale or use of taxable energy the location of the meter is normally the point of sale or use unless the taxpayer demonstrates that the use is not in a municipality imposing the municipal energy sales and use tax.
- (3) In establishing a default method under Subsection (2)(b), the commission:
- (a) shall take into account quantity discounts and other reductions or increases in value that are generally available in the marketplace for various grades or types of property and classes of services; and
 - (b) may consider:
 - (i) generally applicable tariffs for various classes of utility services approved by the Public Service Commission or other governmental entity;
 - (ii) posted prices;
 - (iii) spot-market prices;
 - (iv) trade publications;
 - (v) market data; and
 - (vi) other information and data prescribed by the commission.

Amended by Chapter 382, 2008 General Session

10-1-307 Administration, collection, and enforcement of taxes by commission -- Distribution of revenues -- Administrative charge -- Collection of taxes by municipality.

- (1)
- (a) Subject to Subsection (1)(b) and except as provided in Subsection (3), the commission shall administer, collect, and enforce the municipal energy sales and use tax from energy suppliers according to the procedures established in:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for Sections 59-12-107.1 and 59-12-123.
 - (b) If an energy supplier pays a municipal energy sales and use tax to the commission, the energy supplier shall pay the municipal energy sales and use tax to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the energy supplier is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (B) the energy supplier is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the energy supplier is required to file a sales and use tax return with the commission quarterly under Section 59-12-108.
- (2)
- (a) Except as provided in Subsections 10-1-203(3)(d), 10-1-305(5), and 10-1-310(2) and subject to Subsection (6), the commission shall pay a municipality the difference between:

- (i) the entire amount collected by the commission from the municipal energy sales and use tax authorized by this part based on:
 - (A) the point of sale of the taxable energy if a taxable sale occurs in a municipality that imposes a municipal energy sales and use tax as provided in this part; or
 - (B) the point of use of the taxable energy if the use occurs in a municipality that imposes a municipal energy sales and use tax as provided in this part; and
- (ii) the administrative charge described in Subsection (2)(c).
- (b) In accordance with Subsection (2)(a), the commission shall transfer to the municipality monthly by electronic transfer the revenues generated by the municipal energy sales and use tax levied by the municipality and collected by the commission.
- (c)
 - (i) Subject to Subsection (2)(c)(ii), the commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from revenues the commission collects from a municipal energy sales and use tax under this part.
 - (ii) The commission may not retain or deposit an administrative charge from revenues a municipality collects under Subsection (3) from a tax under this part.
- (3) An energy supplier shall pay the municipal energy sales and use tax revenues it collects from its customers under this part directly to each municipality in which the energy supplier has sales of taxable energy if:
 - (a) the municipality is the energy supplier; or
 - (b)
 - (i) the energy supplier estimates that the municipal energy sales and use tax collected annually by the energy supplier from its Utah customers equals \$1,000,000 or more; and
 - (ii) the energy supplier collects the tax imposed by this part.
- (4) An energy supplier paying a tax under this part directly to a municipality may retain the percentage of the tax authorized under Subsection 59-12-108(2) for the energy supplier's costs of collecting and remitting the tax.
- (5) An energy supplier paying the tax under this part directly to a municipality shall file an information return with the commission, at least annually, on a form prescribed by the commission.
- (6)
 - (a) As used in this Subsection (6):
 - (i) "2005 base amount" means, for a municipality that imposes a municipal energy sales and use tax, the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2005.
 - (ii) "2006 base amount" means, for a municipality that imposes a municipal energy sales and use tax, the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2006, reduced by the 2006 rebate amount.
 - (iii) "2006 rebate amount" means, for a municipality that imposes a municipal energy sales and use tax, the difference between:
 - (A) the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2006; and
 - (B) the 2005 base amount, plus:
 - (I) 10% of the 2005 base amount; and
 - (II) the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2006 attributable to an increase in the rate of the municipal energy sales and use tax implemented by the municipality during fiscal year 2006.

- (iv) "2007 rebate amount" means, for a municipality that imposes a municipal energy sales and use tax, the difference between:
 - (A) the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2007; and
 - (B) the 2006 base amount, plus:
 - (I) 10% of the 2006 base amount; and
 - (II) the natural gas portion of municipal energy sales and use tax proceeds paid to the municipality for fiscal year 2007 attributable to an increase in the rate of the municipal energy sales and use tax implemented by the municipality during fiscal year 2007.
 - (v) "Fiscal year 2005" means the period beginning July 1, 2004 and ending June 30, 2005.
 - (vi) "Fiscal year 2006" means the period beginning July 1, 2005 and ending June 30, 2006.
 - (vii) "Fiscal year 2007" means the period beginning July 1, 2006 and ending June 30, 2007.
 - (viii) "Gas supplier" means an energy supplier that supplies natural gas.
 - (ix) "Natural gas portion" means the amount of municipal energy sales and use tax proceeds attributable to sales and uses of natural gas.
- (b)
- (i) In December 2006, each gas supplier shall reduce the natural gas portion of municipal energy sales and use gas proceeds to be paid to a municipality by the 2006 rebate amount.
 - (ii) If the 2006 rebate amount exceeds the amount of the natural gas portion of municipal energy sales and use tax proceeds for December 2006, the gas supplier shall reduce the natural gas portion of municipal energy sales and use tax proceeds to be paid to a municipality each month thereafter until the 2006 rebate amount is exhausted.
 - (iii) For December 2006 and for each month thereafter that the gas supplier is required under Subsection (6)(b)(ii) to reduce the natural gas portion of municipal energy sales and use tax proceeds to be paid to a municipality:
 - (A) each municipality imposing a municipal energy sales and use tax shall provide the gas supplier with the amount by which its municipal energy sales and use tax rate applicable to the sales and uses of natural gas would need to be reduced in order to reduce the natural gas portion of municipal energy sales and use tax proceeds by the same amount as the reduction to the municipality; and
 - (B) each gas supplier shall reduce the municipal energy sales and use tax rate applicable to sales and uses of natural gas by the amount of the tax rate reduction provided by the municipality.
- (c)
- (i) In December 2007, each gas supplier shall reduce the natural gas portion of municipal energy sales and use tax proceeds to be paid to a municipality by the 2007 rebate amount.
 - (ii) If the 2007 rebate amount exceeds the amount of the natural gas portion of municipal energy sales and use tax proceeds for December 2007, the gas supplier shall reduce the natural gas portion of municipal energy sales and use tax proceeds to be paid to a municipality each month thereafter until the 2007 rebate amount is exhausted.
 - (iii) For December 2007 and for each month thereafter that the gas supplier is required under Subsection (6)(c)(ii) to reduce the natural gas portion of municipal energy sales and use tax proceeds to be paid to a municipality:
 - (A) each municipality imposing a municipal energy sales and use tax shall provide the gas supplier with the amount by which its municipal energy sales and use tax rate applicable to the sales and uses of natural gas would need to be reduced in order to reduce the natural gas portion of municipal energy sales and use tax proceeds by the same amount as the reduction to the municipality; and

(B) each gas supplier shall reduce the municipal energy sales and use tax rate applicable to sales and uses of natural gas by the amount of the tax rate reduction provided by the municipality.

- (d) Nothing in this Subsection (6) may be construed to require a reduction under Subsection (6) (b) or (c) if the rebate amount is zero or negative.

Amended by Chapter 309, 2011 General Session

10-1-308 Report of tax collections -- Allocation when location of taxpayer cannot be accurately determined.

- (1) All municipal energy sales and use taxes collected under this part shall be reported to the commission on forms that accurately identify the municipality where the taxpayer is located.
- (2) The commission shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to proportionally distribute all taxes collected if the municipality where the taxpayer is located cannot be accurately determined.

Amended by Chapter 382, 2008 General Session

10-1-310 Existing energy franchise taxes or contractual franchise fees.

- (1) Except as authorized in Subsection (2), Section 59-12-203, or Section 10-1-304, a municipality may not:
- (a) impose on, charge, or collect a franchise tax or contractual a franchise fee from an energy supplier; or
 - (b) collect a franchise tax or contractual franchise fee pursuant to a franchise agreement in effect on July 1, 1997.
- (2) A municipality that collects a contractual franchise fee from an energy supplier pursuant to a franchise agreement in effect on July 1, 1997, may continue to collect that fee at the same rate for the remaining term of the franchise agreement, except the municipality shall provide a credit against the municipal energy sales and use tax in the amount of the contractual franchise fee paid by the energy supplier pursuant to Subsection 10-1-305(5).
- (3)
- (a) Subject to the requirements of Subsection (3)(b), a franchise agreement as defined in Subsection 10-1-303(6) between a municipality and an energy supplier may contain a provision that:
 - (i) requires the energy supplier by agreement to pay a contractual franchise fee that is otherwise prohibited under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act; and
 - (ii) imposes the contractual franchise fee on or after the day on which Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act is:
 - (A) repealed, invalidated, or the maximum allowable rate provided in Section 10-1-304 is reduced; and
 - (B) is not superseded by a law imposing a substantially equivalent tax.
 - (b) A municipality may not charge a contractual franchise fee under the provisions permitted by Subsection (3)(a) unless the municipality charges an equal contractual franchise fee or a tax on all energy suppliers.
- (4) This section may not affect the validity of any existing or future franchise agreement and any franchise agreement effective on July 1, 1997, shall remain in full force and effect, unless otherwise terminated or altered by agreement or applicable law.

Enacted by Chapter 280, 1996 General Session

Part 4
Municipal Telecommunications License Tax Act

10-1-401 Title.

This part is known as the "Municipal Telecommunications License Tax Act."

Enacted by Chapter 253, 2003 General Session

10-1-402 Definitions.

As used in this part:

- (1) "Commission" means the State Tax Commission.
- (2)
 - (a) Subject to Subsections (2)(b) and (c), "customer" means the person who is obligated under a contract with a telecommunications provider to pay for telecommunications service received under the contract.
 - (b) For purposes of this section and Section 10-1-407, "customer" means:
 - (i) the person who is obligated under a contract with a telecommunications provider to pay for telecommunications service received under the contract; or
 - (ii) if the end user is not the person described in Subsection (2)(b)(i), the end user of telecommunications service.
 - (c) "Customer" does not include a reseller:
 - (i) of telecommunications service; or
 - (ii) for mobile telecommunications service, of a serving carrier under an agreement to serve the customer outside the telecommunications provider's licensed service area.
- (3)
 - (a) "End user" means the person who uses a telecommunications service.
 - (b) For purposes of telecommunications service provided to a person who is not an individual, "end user" means the individual who uses the telecommunications service on behalf of the person who is provided the telecommunications service.
- (4)
 - (a) "Gross receipts from telecommunications service" means the revenue that a telecommunications provider receives for telecommunications service rendered except for amounts collected or paid as:
 - (i) a tax, fee, or charge:
 - (A) imposed by a governmental entity;
 - (B) separately identified as a tax, fee, or charge in the transaction with the customer for the telecommunications service; and
 - (C) imposed only on a telecommunications provider;
 - (ii) sales and use taxes collected by the telecommunications provider from a customer under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (iii) interest, a fee, or a charge that is charged by a telecommunications provider on a customer for failure to pay for telecommunications service when payment is due.
 - (b) "Gross receipts from telecommunications service" includes a charge necessary to complete a sale of a telecommunications service.
- (5) "Mobile telecommunications service" is as defined in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 124.
- (6) "Municipality" means a city or town.

- (7) "Place of primary use":
- (a) for telecommunications service other than mobile telecommunications service, means the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be:
 - (i) the residential street address of the customer; or
 - (ii) the primary business street address of the customer; or
 - (b) for mobile telecommunications service, is as defined in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 124.
- (8) Notwithstanding where a call is billed or paid, "service address" means:
- (a) if the location described in this Subsection (8)(a) is known, the location of the telecommunications equipment:
 - (i) to which a call is charged; and
 - (ii) from which the call originates or terminates;
 - (b) if the location described in Subsection (8)(a) is not known but the location described in this Subsection (8)(b) is known, the location of the origination point of the signal of the telecommunications service first identified by:
 - (i) the telecommunications system of the telecommunications provider; or
 - (ii) if the system used to transport the signal is not a system of the telecommunications provider, information received by the telecommunications provider from its service provider; or
 - (c) if the locations described in Subsection (8)(a) or (b) are not known, the location of a customer's place of primary use.
- (9)
- (a) Subject to Subsections (9)(b) and (9)(c), "telecommunications provider" means a person that:
 - (i) owns, controls, operates, or manages a telecommunications service; or
 - (ii) engages in an activity described in Subsection (9)(a)(i) for the shared use with or resale to any person of the telecommunications service.
 - (b) A person described in Subsection (9)(a) is a telecommunications provider whether or not the Public Service Commission of Utah regulates:
 - (i) that person; or
 - (ii) the telecommunications service that the person owns, controls, operates, or manages.
 - (c) "Telecommunications provider" does not include an aggregator as defined in Section 54-8b-2.
- (10) "Telecommunications service" means:
- (a) telecommunications service, as defined in Section 59-12-102, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;
 - (b) mobile telecommunications service, as defined in Section 59-12-102:
 - (i) that originates and terminates within the boundaries of one state; and
 - (ii) only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
 - (c) an ancillary service as defined in Section 59-12-102.
- (11)
- (a) Except as provided in Subsection (11)(b), "telecommunications tax or fee" means any of the following imposed by a municipality on a telecommunications provider:
 - (i) a tax;
 - (ii) a license;
 - (iii) a fee;
 - (iv) a license fee;
 - (v) a license tax;

- (vi) a franchise fee; or
- (vii) a charge similar to a tax, license, or fee described in Subsections (11)(a)(i) through (vi).
- (b) "Telecommunications tax or fee" does not include:
 - (i) the municipal telecommunications license tax authorized by this part; or
 - (ii) a tax, fee, or charge, including a tax imposed under Title 59, Revenue and Taxation, that is imposed:
 - (A) on telecommunications providers; and
 - (B) on persons who are not telecommunications providers.

Amended by Chapter 384, 2008 General Session

10-1-403 Municipality and military installation development authority may levy municipal telecommunications license tax -- Recovery from customers -- Enactment, repeal, or change in rate of tax -- Annexation.

- (1)
 - (a)
 - (i) Subject to the provisions of this section, beginning July 1, 2004, a municipality may levy on and provide that there is collected from a telecommunications provider a municipal telecommunications license tax on the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality in accordance with Section 10-1-407.
 - (ii) Subject to Section 63H-1-203, the military installation development authority created in Section 63H-1-201 may levy and collect a municipal telecommunications license tax under this part for telecommunications service provided within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act, as though the authority were a municipality.
 - (b) To levy and provide for the collection of a municipal telecommunications license tax under this part, the municipality shall adopt an ordinance that complies with the requirements of Section 10-1-404.
 - (c) Beginning on July 1, 2007, a municipal telecommunications license tax imposed under this part shall be at a rate of up to 3.5% of the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality in accordance with Section 10-1-407.
- (2) A telecommunications provider may recover the amounts paid in municipal telecommunications license taxes from the customers of the telecommunications provider within the municipality imposing the municipal telecommunications license tax through a charge that is separately identified in the statement of the transaction with the customer as the recovery of a tax.
- (3)
 - (a) For purposes of this Subsection (3):
 - (i) "Annexation" means an annexation to a municipality under Title 10, Chapter 2, Part 4, Annexation.
 - (ii) "Annexing area" means an area that is annexed into a municipality.
 - (b)
 - (i) If, on or after July 1, 2004, a municipality enacts or repeals a tax or changes the rate of the tax under this part, the enactment, repeal, or change shall take effect:
 - (A) on the first day of a calendar quarter; and
 - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b)(ii) from the municipality.

- (ii) The notice described in Subsection (3)(b)(i)(B) shall state:
 - (A) that the municipality will enact or repeal a tax under this part or change the rate of the tax;
 - (B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);
 - (C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and
 - (D) if the municipality enacts the municipal telecommunications license tax or changes the rate of the tax, the new rate of the tax.
- (c)
 - (i) If, for an annexation that occurs on or after July 1, 2004, the annexation will result in a change in the rate of the tax under this part for an annexing area, the change shall take effect:
 - (A) on the first day of a calendar quarter; and
 - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(c)(ii) from the municipality that annexes the annexing area.
 - (ii) The notice described in Subsection (3)(c)(i)(B) shall state:
 - (A) that the annexation described in Subsection (3)(c)(i) will result in a change in the rate of a tax under this part for the annexing area;
 - (B) the statutory authority for the tax described in Subsection (3)(c)(ii)(A);
 - (C) the effective date of the tax described in Subsection (3)(c)(ii)(A); and
 - (D) the new rate of the tax described in Subsection (3)(c)(ii)(A).
- (4) Notwithstanding Subsection (3)(b), for purposes of a change in a municipal telecommunications license tax rate that takes effect on July 1, 2007, a municipality is not subject to the notice requirements of Subsection (3)(b) if:
 - (a) on June 30, 2007, the municipality has in effect an ordinance that levies a municipal telecommunications license tax at a rate that exceeds 3.5%; and
 - (b) on July 1, 2007, the municipality has in effect an ordinance that levies a municipal telecommunications license tax at a rate of 3.5%.
- (5) Notwithstanding Subsection (3)(b), for purposes of a change in a municipal telecommunications license tax rate that takes effect on July 1, 2007, the 90-day period described in Subsection (3)(b)(i)(B) is considered to be a 30-day period if:
 - (a) on June 30, 2007, the municipality has in effect an ordinance that levies a municipal telecommunications license tax at a rate that exceeds 3.5%; and
 - (b) on July 1, 2007, the municipality has in effect an ordinance that levies a municipal telecommunications license tax at a rate that is less than 3.5%.
- (6)
 - (a) A municipality may not levy or collect a municipal telecommunications license tax for telecommunications service provided within any portion of the municipality that is within a project area described in a project area plan adopted by the military installation development authority under Title 63H, Chapter 1, Military Installation Development Authority Act.
 - (b) Subsection (6)(a) does not apply to the military installation development authority's levy of a municipal telecommunications license tax.

Amended by Chapter 92, 2009 General Session

10-1-404 Municipal telecommunications license tax ordinance provisions.

An ordinance required by Subsection 10-1-403(1) shall include a provision that:

- (1) levies a municipal telecommunications license tax:
 - (a) on the gross receipts from telecommunications service attributed to the municipality in accordance with Section 10-1-407;

- (b) at a rate:
 - (i) not to exceed the rate specified in Subsection 10-1-403(1)(c); and
 - (ii) subject to the requirements of Section 10-1-407; and
- (c) beginning on a date:
 - (i) on or after July 1, 2004; and
 - (ii) subject to the requirements of Section 10-1-403;
- (2) on or before the effective date of the ordinance, the municipality shall enter into the uniform interlocal agreement with the commission described in Section 10-1-405 under which the commission collects, enforces, and administers the municipal telecommunications license tax;
- (3) exempts a municipality from the limitation on the rate that may be imposed under Subsection (1)(b)(i) if the exemption from the limitation on the rate that may be imposed under Subsection (1)(b)(i) is approved by a majority vote of the voters in the municipality that vote in:
 - (a) a municipal general election; or
 - (b) a regular general election; and
- (4) incorporates the provisions of Section 10-1-408.

Amended by Chapter 415, 2013 General Session

**10-1-405 Collection of taxes by commission -- Uniform interlocal agreement --
Administrative charge -- Rulemaking authority.**

- (1) Subject to the other provisions of this section, the commission shall collect, enforce, and administer any municipal telecommunications license tax imposed under this part pursuant to:
 - (a) the same procedures used in the administration, collection, and enforcement of the state sales and use tax under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection:
 - (A) except for:
 - (I) Subsection 59-12-103(2)(i);
 - (II) Section 59-12-104;
 - (III) Section 59-12-104.1;
 - (IV) Section 59-12-104.2;
 - (V) Section 59-12-104.3;
 - (VI) Section 59-12-107.1; and
 - (VII) Section 59-12-123; and
 - (B) except that for purposes of Section 59-1-1410, the term "person" may include a customer from whom a municipal telecommunications license tax is recovered in accordance with Subsection 10-1-403(2); and
 - (b) a uniform interlocal agreement between the municipality that imposes the municipal telecommunications license tax and the commission:
 - (i) that is executed under Title 11, Chapter 13, Interlocal Cooperation Act;
 - (ii) that complies with Subsection (2)(a); and
 - (iii) that is developed by rule in accordance with Subsection (2)(b).
- (2)
 - (a) The uniform interlocal agreement described in Subsection (1) shall provide that the commission shall:
 - (i) transmit money collected under this part monthly by electronic funds transfer by the commission to the municipality;
 - (ii) conduct audits of the municipal telecommunications license tax;

- (iii) retain and deposit an administrative charge in accordance with Section 59-1-306 from revenues the commission collects from a tax under this part; and
- (iv) collect, enforce, and administer the municipal telecommunications license tax authorized under this part pursuant to the same procedures used in the administration, collection, and enforcement of the state sales and use tax as provided in Subsection (1)(a).
- (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall develop a uniform interlocal agreement that meets the requirements of this section.
- (3) If a telecommunications provider pays a municipal telecommunications license tax to the commission, the telecommunications provider shall pay the municipal telecommunications license tax to the commission:
 - (a) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (i) the telecommunications provider is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (ii) the telecommunications provider is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (b) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the telecommunications provider is required to file a sales and use tax return with the commission quarterly under Section 59-12-108.
- (4) If, on July 1, 2007, a municipality has in effect an ordinance that levies a municipal telecommunications license tax under this part at a rate that exceeds 3.5%:
 - (a) except as provided in Subsection (4)(b), beginning on July 1, 2007, the commission shall collect the municipal telecommunications license tax:
 - (i) within the municipality;
 - (ii) at a rate of 3.5%; and
 - (iii) from a telecommunications provider required to pay the municipal telecommunications license tax on or after July 1, 2007; and
 - (b) the commission shall collect a municipal telecommunications license tax within the municipality at the rate imposed by the municipality if:
 - (i) after July 1, 2007, the municipality has in effect an ordinance that levies a municipal telecommunications license tax under this part at a rate of up to 3.5%;
 - (ii) the municipality meets the requirements of Subsection 10-1-403(3)(b) in changing the rate of the municipal telecommunications license tax; and
 - (iii) a telecommunications provider is required to pay the municipal telecommunications license tax on or after the day on which the ordinance described in Subsection (4)(b)(ii) takes effect.

Amended by Chapter 424, 2012 General Session

10-1-406 Limitation of other telecommunications taxes or fees.

- (1) Subject to the other provisions of this section, a municipality may not levy or collect a telecommunications tax or fee on a person except for a telecommunications tax or fee imposed by the municipality:
 - (a) on a telecommunications provider to recover the management costs of the municipality caused by the activities of the telecommunications provider in the right-of-way of a municipality if the telecommunications tax or fee:
 - (i) is imposed in accordance with Section 72-7-102; and
 - (ii) is not related to:

- (A) a municipality's loss of use of a highway as a result of the activities of the telecommunications provider in a right-of-way; or
- (B) increased deterioration of a highway as a result of the activities of the telecommunications provider in a right-of-way; or
- (b) on a person that:
 - (i) is not subject to a municipal telecommunications license tax under this part; and
 - (ii) locates telecommunications facilities, as defined in Section 72-7-108, in the municipality.
- (2) Subsection (1)(a) may not be interpreted as exempting a telecommunications provider from complying with any ordinance:
 - (a) related to excavation, construction, or installation of a telecommunications facility; and
 - (b) that addresses the safety and quality standards of the municipality for excavation, construction, or installation.
- (3) A telecommunications tax or fee imposed under Subsection (1)(b) shall be imposed:
 - (a) by ordinance; and
 - (b) on a competitively neutral basis.

Enacted by Chapter 253, 2003 General Session

10-1-407 Attributing the gross receipts from telecommunications service to a municipality -- Rate impact.

- (1) The gross receipts from a telecommunications service are attributed to a municipality if the gross receipts are from a transaction for telecommunications service that is located within the municipality:
 - (a) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
 - (b) determined in accordance with Section 59-12-215.
- (2)
 - (a) The rate imposed on the gross receipts for telecommunications service shall be determined in accordance with Subsection (2)(b) if the location of a transaction for telecommunications service is determined under Subsection (1) to be a municipality other than the municipality in which is located:
 - (i) for telecommunications service other than mobile telecommunications service, the customer's service address; or
 - (ii) for mobile telecommunications service, the customer's primary place of use.
 - (b) The rate imposed on the gross receipts for telecommunications service described in Subsection (2)(a) shall be the lower of:
 - (i) the rate imposed by the taxing jurisdiction in which the transaction is located under Subsection (1); or
 - (ii) the rate imposed by the municipality in which it is located:
 - (A) for telecommunications service other than mobile telecommunications service, the customer's service address; or
 - (B) for mobile telecommunications service, the customer's primary place of use.

Amended by Chapter 384, 2008 General Session

10-1-408 Procedure for taxes erroneously recovered from customers.

A customer may not bring a cause of action against a telecommunications provider on the basis that the telecommunications provider erroneously recovered from the customer municipal telecommunications license taxes authorized by this part unless the customer meets the same

requirements that a purchaser is required to meet to bring a cause of action against a seller for a refund or credit as provided in Subsection 59-12-110.1(3).

Amended by Chapter 255, 2004 General Session

10-1-410 Transactions consisting of telecommunications service and nontelecommunications services.

- (1) For purposes of this section, "nontelecommunications services" means services or tangible personal property that are:
 - (a) not telecommunications service; and
 - (b) provided by a telecommunications provider to a customer.
- (2) Except to the extent prohibited by federal law, if a telecommunications provider provides nontelecommunications services to a customer as part of the same transaction in which the telecommunications provider provides telecommunications service, the gross receipts from the nontelecommunications services provided by the telecommunications provider are subject to a tax under this part unless:
 - (a) the charge for the nontelecommunications services is separately identified in the statement of the transaction with the customer of the telecommunications service; or
 - (b) from the books and records of the telecommunications provider that are kept in the regular course of business, the telecommunications provider can reasonably identify the portion of the total charge for the transaction that is attributable to:
 - (i) the nontelecommunications services; and
 - (ii) the telecommunications service.

Enacted by Chapter 253, 2003 General Session