

# Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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## Tax Bulletin 01-24

**Effective: April 1, 2024**

### Re: Sales Tax Rate Changes

#### Alpine, Clinton and Parowan Impose Botanical, Cultural, Recreational and Zoological Tax

Utah Code §59-12-1402 allows a city or town to impose a botanical, cultural, recreational and zoological tax of 0.1 percent on taxable sales.

Alpine (Utah County), Clinton (Davis County) and Parowan (Iron County) will impose the botanical, cultural, recreational and zoological tax starting April 1, 2024.

The new combined sales tax rate will be 7.45 percent in Alpine, 7.25 percent in Clinton and 6.45 percent in Parowan.

#### Wasatch County Imposes Rural County Health Care Facilities Tax

Utah Code §59-12-802 allows a county option sales and use tax of up to 1 percent to fund health care facilities.

Wasatch County will impose the health care facilities tax county-wide at 0.5 percent starting April 1, 2024.

The 0.5 percent increase will raise the combined sales tax rate in all locations within Wasatch county.

### Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- April 2024 (monthly filers)
- April-June 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

Get the tax rate for each location on our website at [tax.utah.gov/sales](http://tax.utah.gov/sales).

### QUESTIONS...

E-mail: [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
Website: [tax.utah.gov](http://tax.utah.gov)  
Phone: 801-297-2200  
Toll free: 1-800-662-4335  
TDD: 801-297-2020