

Tax Bulletin

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

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Tax Bulletin 02-22

Effective: April 1, 2022

Re: Transient Room Tax Rate Changes

Eagle Mountain, Bicknell and Huntsville Impose Municipality Transient Room Tax

Utah Code §59-12-352 allows a municipality to impose a transient room tax of up to 1 percent on amounts charged by lodging providers for the use of public accommodations and services for less than 30 consecutive days.

Eagle Mountain (Utah County), Bicknell (Wayne County) and Huntsville (Weber County) will impose the municipality transient room tax at 1 percent starting April 1, 2022. The total transient room tax in Eagle Mountain, Bicknell and Huntsville will then be 5.57 percent.

Those providing public accommodations in Eagle Mountain, Bicknell or Huntsville must collect this new rate in addition to other state and local taxes.

Rich County Increases County Transient Room Tax

Utah Code §59-12-301 allows counties to impose the county transient room tax of up to 4.25 percent on amounts charged by lodging providers for the use of public accommodations and services for less than 30 consecutive days.

Rich County will increase the county transient room tax from 3 percent to 4.25 percent starting April 1, 2022. Those providing public accommodations in Rich County must collect the increased county transient room tax, in addition to other state and local taxes.

The 1.25 percent increase will raise the total transient room tax in all locations within Rich County. Get the tax rate for each location on our website at tax.utah.gov/sales.

Filing Requirements

Report and pay transient room taxes electronically at the new rates on your *Transient Room Tax Return*, form TC-62T, at tap.utah.gov starting with the following periods:

- April 2022 (monthly filers)
- April-June 2022 (quarterly filers)
- Jan-Dec 2022 (annual filers)

QUESTIONS...

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