

# Tax Bulletin

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

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## Tax Bulletin 02-23

**Effective: April 1, 2023**

### Re: Sales Tax Rate Changes

#### Grantsville and Wasatch County 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, and Utah Code §59-12-703 allows a county to impose a botanical, cultural, recreational and zoological tax of 0.1 percent on taxable sales.

Grantsville (Tooele County) and Wasatch County will impose the botanical, cultural, recreational and zoological tax starting April 1, 2023.

The new combined sales tax rate in Grantsville will be 7 percent. The combined sales tax rate will increase by 0.1 percent for all jurisdictions within Wasatch County.

#### Morgan County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §§59-12-2203 and 2217 allow a county option sales and use tax of up to 0.25 percent to fund transportation.

Morgan County will impose the transportation tax county-wide at 0.25 percent starting April 1, 2023.

The 0.25 percent increase will raise the combined sales tax rate in all locations within Morgan county.

#### Morgan County Imposes County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 and 2219 allow a county option sales and use tax of 0.25 percent to fund highways and public transit.

Morgan County will impose the highways and public transit tax county-wide at 0.25 percent starting April 1, 2023.

The 0.25 percent increase will raise the combined sales tax rate in all locations within Morgan 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 2023 (monthly filers)
- April-June 2023 (quarterly filers)
- Jan-Dec 2023 (annual filers)

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

### QUESTIONS...

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