

# Tax Bulletin

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

Be the first to know when we release tax bulletins!

Follow us on Twitter:  
[twitter.com/UtahTaxWebsite](https://twitter.com/UtahTaxWebsite)

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

[tax.utah.gov](https://tax.utah.gov)

## Tax Bulletin 03-22

**Effective: April 1, 2022**

### Re: Riverdale Imposes Municipal Telecommunications License Tax

Utah Code §10-1-403 allows cities to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

Riverdale will begin imposing the municipal telecom license tax at 3.5 percent starting April 1, 2022.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Riverdale starting on that date.

### Filing Requirements

Report and pay this tax electronically on your *Municipal Telecom License Tax Return* at [tap.utah.gov](https://tax.utah.gov) starting with the following periods:

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

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

### QUESTIONS...

E-mail: [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

Website: [tax.utah.gov](https://tax.utah.gov)

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020