

Tax Bulletin

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

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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 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.

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020