

Tax Bulletin

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

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Tax Bulletin 03-23

Effective: April 1, 2023

Re: Riverton and Annabella 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.

Riverton (Salt Lake County) and Annabella (Sevier County) will impose the municipality transient room tax at 1 percent starting April 1, 2023. The total transient room tax in Riverton will then be 6.07 percent. The total transient room tax in Annabella will then be 5.57 percent.

Those providing public accommodations in Riverton or Annabella must collect this new rate in addition to other state and local taxes.

Filing Requirements

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

QUESTIONS...

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