

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 5-20

Effective: Oct. 1, 2020

Re: Military Recreation Projects Impose Municipal Telecommunications License Tax

Utah Code §10-1-403 allows Military Installation Development Authorities (MIDAs) to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service in a location that has adopted the tax.

Three military recreation projects will begin imposing the municipal telecom license tax of 3.5 percent starting Oct. 1, 2020. Those projects are located within Park City (county/city code 22-300), Wasatch (county/city code 26-300) and Hideout (county/city code 26-301).

Sellers must collect a 3.5 percent municipal telecom license tax on all taxable telecom transactions in these city/county codes 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:

- October 2020 (monthly filers)
- Oct-Dec 2020 (quarterly filers)
- Jan-Dec (annual filers)

Get the tax rate for each location on our website at tax.utah.gov/sales.

QUESTIONS...

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