

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 08-21

Effective: Jan. 1, 2022

Re: Transient Room Tax Rate Changes

Wellington Imposes 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. The municipality transient room tax is in addition to any county transient room tax and other state and local taxes.

Wellington (Carbon County) will impose the municipality transient room tax at 1 percent starting Jan. 1, 2022. The total transient room tax will then be 5.57 percent.

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

Millard County Increases County Transient Room Tax

Utah Code §59-12-301 allows counties to impose the county transient room tax of up to 4.25 percent on amounts charged by lodging providers for the use of public accommodations and services for less than 30 consecutive days.

Millard County will increase the county transient room tax from 3 percent to 4.25 percent starting Jan. 1, 2022.

Those providing public accommodations in Millard County must collect the increased county transient room tax, in addition to other state and local taxes.

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

Filing Requirements

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

- January 2022 (monthly filers)
- Jan-March 2022 (quarterly filers)
- Jan-Dec 2022 (annual filers)

QUESTIONS...

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