

# Tax Bulletin

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

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## Tax Bulletin 08-22

**Effective: Oct. 1, 2022**

### Re: Sales Tax Rate Changes

#### Manti and Monroe Impose City or Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit.

Manti (Sanpete County) and Monroe (Sevier County) will impose the city or town option sales and use tax at 0.3 percent starting Oct. 1, 2022.

The tax increase will raise the combined sales tax rate in Manti and Monroe from 6.35 percent to 6.65 percent.

#### Wasatch County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §§59-12-2203 & 2217 allow a county option sales and use tax of up to 0.25 percent to fund transportation.

Wasatch County will impose the transportation tax county-wide at 0.25 percent starting Oct. 1, 2022.

The 0.25 percent increase will raise the combined sales tax rate in all locations within Wasatch county. Get the tax rate for each location on our website at [tax.utah.gov/sales](https://tax.utah.gov/sales).

### Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- October 2022 (monthly filers)
- Oct-Dec 2022 (quarterly filers)
- Jan-Dec 2022 (annual filers)

### 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