

Tax Bulletin

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

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tax.utah.gov

Tax Bulletin 09-21

Effective: Jan. 1, 2022

Re: Farr West 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.

Farr West will begin imposing the municipal telecom license tax of 3.5 percent starting Jan. 1, 2022.

Sellers must pay a 3.5 percent municipal telecom license tax on all taxable telecom transactions in Farr West 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:

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

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

QUESTIONS...

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