

Tax Bulletin

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Tax Bulletin 10-21

Effective: Jan. 1, 2022

Re: Grand County Imposes Off-highway and Recreational Vehicle Short-term Rental Tax

Utah Code §59-12-603(1)(a)(ii) allows a county to impose a tax of up to 7 percent on rentals of off-highway and recreational vehicles for 30 days or less.

Grand County will impose the off-highway and recreational vehicle rental tax at 7 percent.

Definitions

Off-highway and recreational vehicles include all-terrain vehicles, snowmobiles, certain motorcycles and certain trailers. See Utah Code §59-12-602.

Registration and Filing Requirements

If you will have rentals of off-highway and/or recreational vehicles on January 1, notify us by filing form TC-69C, *Notice of Change for a Tax Account*. On line 4e ("Other – explain"), enter, "Rentals of off-highway/recreational vehicles."

Report and pay this tax on the *Motor Vehicle Rental Tax Return* (TC-62L) starting with the following periods:

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

QUESTIONS...

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