

Tax Bulletin

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

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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

tax.utah.gov

Tax Bulletin 14-25

Effective: Oct. 1, 2025

Re: Sales Tax Location Changes

New Inland Port Locations

Effective Oct. 1, 2025, three Inland Port sales tax locations will be created: Inland Port, Ancient Sky - San Juan County (location code 19-500); Inland Port, Pony Express - Cedar Fort (location code 25-502); and Inland Port, Pony Express - Fairfield (location code 25-503).

Existing sales tax outlets within these boundaries have been closed and reopened with the new location code. Businesses will receive a new outlet number and sales tax license.

Sales and use tax rates will remain the same. Get tax rates at tax.utah.gov/sales.

New Convention Center Revitalization Zone Tax Location in Salt Lake County

Effective Oct. 1, 2025, the Convention Center Revitalization Zone (CCRZ) sales tax location will be created in Salt Lake County (location code 18-604).

Existing sales tax outlets within this boundary have been closed and reopened with the new location code. Businesses will receive a new outlet number and sales tax license.

Sales and use tax rates will remain the same. Get tax rates at tax.utah.gov/sales.

New Murray Annexations in Salt Lake County

Effective Oct. 1, 2025, some parts of unincorporated Salt Lake County will be annexed by Murray City (location code 18-096).

Existing sales tax outlets within the new boundary have been closed and reopened with the new location code. Businesses will receive a new outlet number and sales tax license.

This change will raise the combined sales tax rate for those affected from 7.45 percent to 7.65 percent. Get tax rates at tax.utah.gov/sales.

Filing Requirements

Report and pay sales tax for these locations on your *Sales and Use Tax Return* starting with the following periods:

- October 2025 (monthly filers)
- Oct-Dec 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

QUESTIONS...

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