

# Tax Bulletin

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

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**tax.utah.gov**

## Tax Bulletin 22-25

**Effective: Jan. 1, 2026**

### Re: Henefer, Genola and Emigration Canyon Township Impose Municipal Energy Sales and Use Tax

UCA §10-1-304 allows cities and certain special districts to impose a municipal energy sales and use tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

Henefer (Summit County), Genola (Utah County) and Emigration Canyon Township (Salt Lake County) will impose the municipal energy sales and use tax at 6 percent starting Jan. 1, 2026.

### Filing Requirements

Report and pay this tax according to UCA §10-1-307.

Find all tax rates and quarterly rate changes at **tax.utah.gov/sales**.

### QUESTIONS...

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