

Publication Change Summary

| Release Date | Eff. Date | Change | Detail |
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| Date | Pub # | Location | |
| 01/05/26 | now | 9 | Page 2, column 1 |
| | | DRAFT | In the second paragraph under "Emission Inspections", replaced the last sentence (beginning "Vehicles with model years six years old..." with two new sentences. |
| | | Page 2, column 2, top | In the third paragraph under "Emission Inspections", replaced "All vehicles 1968 and older..." with "All vehicles 1995 and older...". |
| 07/01/25 | 23 | Throughout | Replaced instances of "Utah Code §" with "Utah Code Ann. §". |
| | | Page 1, column 2, middle | In the second sentence under "When Are the Fees Paid", changed "...12,000 pounds..." to "...14,000 pounds...". |
| 12/01/25 | 01/01/26 | 58 | Page 2, "Interest Rates" |
| | | Page 2, column 2, top | Updated chart for the 2026 calendar year. Under "Amended Returns", revised the text about the maximum interest payable on an amended return overpayment refund. |
| 11/13/25 | 01/01/26 | 19 | Throughout |
| | | Page 1, column 2 | Changed instances of "Utah Code §" and "UC §" to "UCA §". Changed year references from "2025" to "2026". |
| | | 20 | Throughout |
| | | Page 1, throughout | Changed instances of "Utah Code §" and "UC §" to "UCA §". Changed year references from "2025" to "2026" and "2026" to "2027". |
| | | Page 2, column 2 | Changed instances of "\$29,300" to "\$30,100". Changed the Weber County Assessor to "Jared Preisler". |
| now | 25 | Page 7, Chart 2, bottom | Added "Emergency Services" to the bottom of the "Taxes in the Combined Rate" chart. |
| 07/31/25 | now | 17 | Page 1, column 1, bottom |
| 07/10/25 | 07/01/25 | 56 | Page 1 |
| 07/01/25 | NA | 14 | Throughout |
| 06/25/25 | 07/01/25 | 5 | Page 4, column 2, top |

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| | Throughout | Replaced instances of "Utah Code §" with "Utah Code Ann. §". |
| 25 | | |
| | Page 7, Chart 3 | On the "State Transient Room" row, changed the rate in the "Rate" box from 0.32% to 1.07%. Added a row for .25% "State Transient Room" tax applicable to Salt Lake County. |
| | Page 8, Chart 3 | On the "County Transient Room" row, revised the "Imposed By" box and the rate in the "Rate" box. Added a row for County Transient Room tax imposed by Salt Lake County. In column 4 of the "Motor Vehicle Rental" row of the table, changed "...12,000 or more pounds..." to "...14,001 or more pounds...". In column 1 of the table, changed "Restaurant" to "Prepared and Customized Food", and in column 4 of that row, added to the end of the sentence, ", or customized food sold by a convenience store, gas station or grocery store". |
| | Page 2, column 2 | Under "Nexus Filers", removed the second item under the sentence that begins "You have an economic presence in Utah if..." and merged the first item into the main sentence. |
| | Page 5, Chart 1 | In the first row of the table, added a second exception in the third column. |
| | Page 6, column 1 | Added a new subsection called "Construction Material Sales in a Development Zone". |
| | Page 11, column 1, top | Added "Sales to an operator of a qualifying energy storage manufacturing facility..." to the list of entity-based exemptions. |
| | Page 3, column 1 | Under "Definitions", added a definition for "Customized Food". |
| | Page 11, column 2 | At the bottom of "Use-Based Exemptions", added "Purchases of adaptive driving equipment". |
| | Page 14, column 1, top | Under "Calculating Sales Tax", added a subsection called "Taxes and Fees Imposed by the Seller". |
| | Page 14, column 1, bottom | In the second paragraph under "Returns", changed "...restaurant..." to "...restaurant and customized food...". |
| 37 | Page 1, column 1, bottom | In item 1 in the list under "Sales Tax", removed subitem b and merged subitem a into the main body of item 1. |
| 71 | Page 1, column 2, bottom | In the second paragraph under "Facilitators", removed the second bullet that said "200 or more separate transactions" and merged the first bullet into the paragraph body. |
| | Page 2, column 1, top | Removed the sentence: "To determine if you meet or exceed either threshold..." |

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| | | | | Revised the "Example" from 200 sales to \$100,000 in gross revenue. In the sentence immediately following the "Example", changed "...facilitator are responsible for collecting all..." to "...facilitators must collect all...". |
| 05/12/25 | now | 36 | Throughout | Updated values for 2023. Changed instances of "Utah Code" to Utah Cod Ann." and "UC" to "UCA". |
| | | | Page 3, column 2 | Updated the phone numbers for Davis, Emery, Garfield, Iron, Morgan, San Juan, Summit, Tooele, Utah, Wasatch, Washinton and Weber Counties. |
| 04/15/25 | now | 17 | Page 1, column 1, bottom | In the last paragraph under "Waiver Procedures", changed "It is harder to get interest waived than penalties because..." to "It is uncommon to get interest waived because...". |
| 04/10/25 | now | 35 | Page 1, top | Formatting only: Added a button under the header, on the left, as a link to a survey about the publication's content. |
| | | | Page 2, column 1, top | Under "Sales Tax License", removed reference to OSBR and added a TAP QR-code. |
| | | 14 | Page 3, column 2, top | |
| | | | Page 4, column 1 | Under "Annual Reconciliation", removed the instructions regarding tax years before 2018. |
| | | | Page 4, column 2 | In the address block, changed "Technical Research Unit" to "Taxpayer Resources". |
| | | | Pages 9-10 | Revised the schedules. |
| | | | Page 11 | Revised the examples. |
| | | | Pages 12-15 | Revised the tables. |
| | | 67 | Page 1, top | Formatting only: Added a button under the header, on the left, as a link to a survey about the publication's content. |
| | | | Page 1, column 2, top | Redrafted the language under "What is Legal to Sell". |
| | | 55 | Page 1, top | Formatting only: Added a button under the header, on the left, as a link to a survey about the publication's content. |
| | | | Page 1, column 2, bottom | In the address block, changed "Taxpayer Services Division; Technical Research Unit" to "Income Tax and Education; Taxpayer Resources". |
| NA | | 2 | Page 1, top | Formatting only: Added a button under the header, on the left, as a link to a survey about the publication's content. |
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| 04/02/25 | now | 25 | Page 2, column 2, top | Under "Sales Tax License", removed reference to OSBR and added a TAP QR-code. |
| | | | Page 18, column 2 | To the list of "Sales Tax Publications", added Pub 67, Cannabinoid Products Tax. |
| 02/21/25 | 01/01/25 | 62 | Page 3, column 1, top | Changed "...911 service charge of 3.7 percent..." to "...911 service charge of 3.13 percent..." and "...4.9 percent combined..." to "...4.33 percent combined...". |
| 01/16/25 | 01/01/25 | 9 | Page 1, column 2, top | Replaced "Division of Motor Vehicles" with "Motor Vehicle Division". |
| | | | Page 2, column 2, top | Revised the third paragraph under "First Time Registration" to explain that plates are manufactured with a registration decal printed on the plate. |
| | | | Throughout | Replaced the phrases "emission certificate" and "emission test" with "emission inspection". |

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| 12/16/24 | now | 4 | Throughout | Redrafted. |
| | 01/01/25 | 19 | Throughout | Updated references to years and dollar amounts. |
| | | 20 | | |
| | | | Page 2, column 2 | Updated contact information for Box Elder, Carbon, Daggett, Garfield, Millard, Sevier, Tooele, Uintah and Wasatch Counties. |
| 11/26/24 | 01/01/25 | 62 | Page 2, column 2 | Under "911 Emergency Service Charges", changed "...71 cents..." to "...73 cents...". |
| | | | | Under "Radio Network Charge", changed "...52 cents..." to "...27 cents...". |
| | | | Page 3, table | On the "911 Service Charge" line, changed "(\$0.71)" to "(\$0.73)". |
| | | | Page 4, table | On the "Radio Network Charge" line, changed "(\$0.52 per access line)" to "(\$0.27 per access line)". |
| | | 25 | Page 8, table | On the "911 Emergency Services Charge" line, changed "\$0.71 per access line" to "\$0.73 per access line". |
| | | | | On the "Radio Network Charge..." line, changed "\$0.52 per access line" to "\$.027 per access line". |
| | now | 45 | Page 1, title block | Corrected the spelling of "Landscapers". |
| 11/12/24 | 01/01/25 | 67 | NA | All new publication. |
| 10/28/24 | 01/01/25 | 58 | Page 2, column 1 | Added the interest rate for 2025. |
| | | | Page 2, column 2 | Added a new paragraph regarding interest on amended return refunds immediately before the last paragraph of the section. |
| 10/15/24 | 01/01/25 | 57 | Page 1, column 1 | In the last paragraph under "General Information," changed "...January 2018" to "...January 2023". |
| | | | Page 1, column 2 | Under "Residency," redrafted the subheads and text under "Service Member" (now "Unmarried Service Member") and "Service Member's Spouse" (now "Married Service Member and Spouse"). |
| | | | Page 2, column 1 | Under "Nonresident Spouse," redrafted the text immediately following the subhead and the subsequent list. |
| | | | Page 2, column 2 | Under "Native Americans," changed "...service member joined the military while living on their tribe's reservation" to "...service member's legal residence is a federal Indian reservation". |
| 10/10/24 | now | 5 | Page 6, column 1 | Under "Purchases by Native Americans", reworded the text under "Out of State Purchases" and "Purcahses in Utah". |
| | | | | Added a paragrpah immediately above "Leases"; scrolled "Leases" onto column 2. |
| 07/16/24 | 07/01/24 | 65 | Throughout | Reformatted and repaginated, as necessary. |
| | | | Page 1, title block | The phone number in the Tax Commission contact info was changed. |

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| | | Page 2, column 1, top | Changed "The Tax Commission adits..." to "The Tax Commission conducts inspections/audits..." | |
| | | Page 2, column 1, middle | Under "What is legal to sell in Utah", added a paragraph about e-cigarette restrictions immediately before the last paragraph. | |
| | | Page 3, column 1, top | Under "Retailers", added a third paragraph about e-cigarette purchases from licensed distributors. | |
| | | Page 3, column 2, middle | Under "Product Certification", added a second paragraph about the Electronic Cigarette Product Registry. | |
| | | Page 6, middle | Added a row to the bottom of Table 1 regarding buying e-cigarettes from anyone except a licensed distributor. | |
| 06/13/24 | now | 56 | Page 3, columns 1 & 2 | In the last paragraph under "U.S. Dept. of the Interior", updated the information about the DOI travel card. |
| 07/01/24 | 69 | Throughout | Revised the language to be gender-neutral (from he/his to they/their). | |
| | | Page 1, column 2 | Added a section called "Exemption" under "Taxable Purchases"; reformatted and repaginated to accommodate. | |
| | | Page 1 | Added references to the new "Exemption" section to the end of the first bullet under "Taxable Purchases" and at the end of "Example 2". | |
| 05/29/24 | 06/01/24 | 14 | Page 3, column 2 | Under "How to Get a Withholding Account", removed reference to TC-69. Under "Federal Employer Identification Number", revised the third paragraph to remove the reference to TC-69. |
| | | Page 6, column 1 | Under "Changing or Closing an Account", replaced the reference to TC-69 with instructions to login to TAP. | |
| | | Page 8, column 2 | Removed "Taxpayer Services" from the Tax Commission address. | |
| | | Pages 9-10 | Revised the base allowance amounts in the schedules. | |
| | | Page 11 | Revised the examples to reflect the 4.55% tax rate. | |
| | | Pages 12-15 | Replaced the withholding tables. | |
| | 25 | Page 2, column 2, top | Under "Sales Tax License", removed reference to TC-69. | |
| | | Page 3, column 1 | Added a note regarding pickup charges under "Delivery Charges". | |
| | | Page 4, column 2 | Under "Tangible Personal Property", added "and animals" to the end of the paragraph. | |
| | | Page 6, Chart 2 | In the "Tax" column, changed "Resort Communities" to "Resort/Impacted Communities". | |
| | | Page 18, column 2 | Under "Information Online", removed the third through the sixth bullets and added a new bullet for "Other information and topics on sales and use tax". | |

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| | 65 | Page 2, column 2 | Under "Registration and Account Requirements", replaced the reference to TC-69 with instructions to login to TAP, and added a QR Code for online business registration. | |
| | 70 | Page 2 | Under "Licensing Requirements", removed references to TC-69. Added the subhead "TAP Instructions for Government Agencies" and replaced the TC-69 instructions with TAP instructions. | |
| 04/30/24 | now | 36 | <u>Throughout</u> Page 1, column 1 Page 1, column 2 Pages 2-3 | Updated values for 2023. Under "General Information", added a sixth type of property tax relief. Under "To Apply", added information about filing electronically; removed reference to "Taxpayer Services Division". Added the section "Property Tax Deferral for Elderly Property Owners". |
| 03/25/24 | now | 66 | <u>Throughout</u> Page 5, column 2 Page 6, column 2 | Reformatted. Very minor grammar fixes. Added a section called "Registration". Under "Forms", removed TC-69. |
| 03/18/24 | now | 69 | Throughout | Reformatted. No content change. |
| 03/14/24 | now | 57 | Page 2, column 1 | Under "Nonresident Service Members", corrected a misspelling of "military". |
| | | 64 | Throughout | Reformatted. No content change. |
| | | 70 | | |
| | | 71 | | |
| 03/13/24 | NA | 53 | Throughout | Reformatted. No content change. |
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| 03/07/24 | NA | 40 | Throughout | Reformatted. No content change. |
| | | 45 | | |
| 01/18/24 | now | 2 | Page 1, column 2 Page 2, column 1 | Under "Taxpayer Advocate Program", changed "...technical research agent..." to "...taxpayer resources agent...". Under "Collections Process", changed "The Taxpayer Services Division..." to "The Collections Division...". |
| 12/27/23 | 01/01/24 | 9 | Page 1, column 1, top | Added an introductory sentence before the first bullet list; revised the paragraph following the first bullet list and added a second bullet list immediately following. |

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| | 19 | Throughout | Updated references to years and dollar amounts. |
| | 20 | | |
| | | Page 2, column 2 | Updated contact information for Davis, Morgan, Utah and Washington Counties. |
| 11/16/23 | now | 36 | Page 1, header, address block |
| | | 65 | Changed the Tax Commission phone number to 801-297-3600 |
| | | 68 | Changed the Tax Commission phone number to 801-297-2200 |
| 10/30/23 | now | 17 | Page 1, column 1, top |
| | | | Under "General Information," changed "See Administrative Procedures Act (Utah Code §63G-4-201)..." to "See Utah Code Title 63G, Chapter 4, Administrative Procedures Act..." . |
| 10/23/23 | now | 37 | Page 2, column 2, middle |
| | | | In the second paragraph under item 20 of the activities that establish nexus, changed "Auditing Division's" to "Special Services Division's". |
| 10/12/23 | 01/01/24 | 58 | Page 2, "Interest Rates" |
| | | | Updated chart for the 2023 calendar year. |
| | | | Page 2, "Interest Calculation Formula" |
| | | | Updated the example text. |
| | | | Page 4, "Employer and Mineral Production Withholding Reconciliation Penalties" |
| | | | In the second sentence of the first paragraph, revised the URL. |
| 10/03/23 | NA | 27 | Page 1, column 1 |
| | | 31 | Fixed "vs." punctuation in the header "Market vs. Taxable Value". |
| | | | Fixed "vs." capitalization in the header "Value vs. Taxes". |
| 09/07/23 | NA | 33 | Throughout |
| | | 35 | Reformatted. No content change. |
| | | 37 | |
| 09/05/23 | NA | 2 | Throughout |
| | | 27 | Reformatted. No content change. |
| | | 31 | |
| 08/02/23 | now | 36 | Page 3 |
| | | | Changed Iron County's phone number. |
| 07/25/23 | now | 17 | "Reasonable Cause" |
| | | | Revised instructions to include electronic submissions; other language changes. |
| | | | "Pass-through Entity Waiver Request" |
| | | 68 | "Introduction" |
| | | | In the second and third paragraphs, removed the date conditions. |
| | | | In the fourth and fifth paragraphs, made grammar changes. |
| | | | "Withholding Requirements" |
| | | | In the first sentence, removed the tax rate. |
| | | | "Credits" |
| | | | Made format and grammar changes. |
| | | | "Withholding Tax Rate" |
| | | | Replaced the actual tax rate with instructions about the tax rate. |

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| | | "Frequently Asked Questions" | Removed the fourth, fifth and seventh question/answers. | |
| | 58 | Page 1, bottom | Removed the last paragraph, addressing the online penalty and interest calculator. | |
| 07/20/23 | now | 25 | Page 16, column 1 | On the second line, changed "care-share program" to "car-share program". |
| 06/28/23 | 07/01/23 | 5 | "Determining Tax Base" | <p>Third bullet: Removed the parenthetical note.</p> <p>Turned the first "Note" paragraph into a subsection called "Impacted Community Taxes".</p> <p>Turned the second "Note" paragraph into a subsection called "Vehicles Purchased outside of Utah".</p> <p>In the last paragraph before "The following items are nontaxable:", grammar revisions.</p> |
| | 25 | Chart 1, row 4, column 1 | Changed "...or taxable services from outside Utah" to "...or taxable services when the order is received outside Utah". | |
| | | Chart 1 | Added a new row 7 for "Retail sale by a ready-mix concrete manufacturer..." | |
| | | Chart 3, row 5, column 4 | Changed "...rentals (less than 30 days)..." to "...rentals or car sharing (less than 30 days)..." | |
| | | Chart 3, row 6, column 4 | Changed "...rentals (less than 30 days)..." to "...rentals or car sharing (less than 30 days)..." | |
| | | Chart 3 | Added a new row to the bottom for "Electric Vehicle Charging". | |
| | | "Exemption Certificates" | In the last paragraph, added the sentence, "A seller must require a new exemption certificate if more than 12 months have passed since the buyer's last purchase." | |
| | | "Taxable Transactions" | Added a new item: "Sales of leased tangible personal property from the lessor to the lessee (including vehicle lease buyouts)." | |
| | | "Filing Frequency" | Added a new item: "Electric vehicle charging tax". | |
| | | "Additional Information" | Between "Bundled Transactions" and "Carwashes", added "Car-sharing". | |
| | | Throughout | Minor, miscellaneous wordsmithing. | |
| | 42 | "Real Property" | Removed the last paragraph. | |
| | | "Repairs and Renovation" | Changed the subhead "Appliances" to "Equipment". | |
| | | "Examples" chart, row 34, column 2 | Added to the end of item B a "5" footnote marker. | |

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| | | | "Examples" chart | Between "Underground tank sold for installation" and "Wall-to-wall carpet", added a new row for "Walk-in cooler". |
| | | | End of publication | Added a fifth footnote defining "foundation". |
| 05/11/23 | now | 9 | Page 1, column 2, top | In the last bullet under "Where to Go and What to Bring", replaced "Valid Driver's License" with "Valid government issued I.D.". |
| | | | Page 1, column 2, bottom | Reworded the paragraph under "Vehicle Identification Number(VIN) or Hull Identification Number (HIN)". |
| | | 23 | Throughout | Revised text to make publication non-year-specific. Revised text for clarity. |
| | | 36 | Throughout | Updated values for 2022. |
| | | | Page 2 | Due to eligibility differences, separated "Indigent Abatement" and "Indigent Deferral" into two different sections and did some rewording for clarity. |
| | | | Pages 2 - 3 | Scrolled page 2 text onto a new page 3. |
| 04/11/23 | 06/01/23 | 14 | Pages 9-15 | Updated schedules, examples and tables. |
| 01/23/23 | now | 20 | Page 2, column 2 | Updated the county assessor contacts for Duchesne, Summit and Cache Counties. |
| 01/12/23 | now | 58S | | Spanish translation of Pub 58, revision date 11/22 |
| | 01/01/23 | 19 | Throughout | Updated references to years and dollar amounts. |
| | | | Page 1 | Under "What is a Personal Property Audit", added a bullet for "Supplies". |
| | | 20 | Throughout | Updated references to years and dollar amounts. |
| | | | Page 1 | Under "Definitions", moved "supplies" from personal property list to property-tax-exempt list. Under "Assessment", changed "...must apply within 30 days..." to "...must apply within 60 days..." within the second paragraph. |
| | | | | Under "Assessmnet", struck "sent by certified mail," from the third paragraph. |
| | | | Page 2 | Under "Taxation," changed "7 percent" to "10 percent" on the third paragraph. Under "Assessor's Office Phone Numbers:", updated the Assessor name for Cache County. |
| 11/03/22 | 01/01/23 | 58 | Page 2, "Interest Rates" | Updated chart for the 2023 calendar year. |
| | | | Page 2, "Interest Calculation Formula" | Updated the example text |
| 10/31/22 | now | 4 | Page 1, column 2, bottom | Updated the contact information. |
| 09/27/22 | 01/01/23 | 14 | Page 1 | Fixed the Table of Contents |
| | | | Pages 12-15 | Fixed the headers above each of the tax table pairs. |
| 08/25/22 | 01/01/23 | 14 | Throughout | Fixed minor capitalization and grammar problems. |

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| | | Page 2, column 2 | Changed the header "Who Must Withhold Taxes for Employees" to "Who must Withhold Taxes". |
| 07/20/22 | 07/01/22 | 5 | Page 2, column 2 |
| 06/27/22 | 07/01/22 | 25 | <p>Throughout</p> <p>"Definitions"</p> <p>"Use-Based Exemptions"</p> <p>"Product-Based Exemptions"</p> <p>"Bad Debts"</p> <p>"Sales Tax Publications"</p> |
| | | | <p>Replaced the language under "Consumable Shop Supplies".</p> <p>Removed information regarding marketplaces, marketplace facilitators and marketplace sellers.</p> <p>Under "Tangible Personal Property Permanently Attached to Real Property", changed the last word from "appliance" to "item".</p> <p>Added an item between "Purchases of construction materials..." and "Purchases of machinery, equipment...".</p> <p>Added an item between "Purchases of certain consumable items..." and "Purchases or leases of items...".</p> <p>Added an item between "Forty-five percent of the sales price..." and "Fees for unassisted amusement devices...".</p> <p>Added an item between "Sales of an ingot..." and "Admissions to higher education..."</p> |
| | | 65 | Page 1, "Definitions" |
| 05/18/22 | 07/01/22 | 42 | <p>"Personal Property Permanently Attached to Real Property"</p> <p>"Repair and Renovation"</p> |
| 05/02/22 | now | 9 | Page 1, column 1 |
| 03/28/22 | now | 14 | Throughout |
| | | | <p>In the second to last bullet, changed "appliance" to "item".</p> <p>Under "Appliances", changed "...dryer or similar appliance is not..." to "...dryer or similar item is not...".</p> <p>Removed the first example.</p> <p>In the first example (formerly second example), struck "The case is not permanently attached and".</p> <p>Removed the fourth example.</p> <p>Changed two occurrences of "Division of Recreation" to "Division of Outdoor Recreation".</p> <p>Made minor punctuation, grammar and reference corrections.</p> |

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| | | | Page 2, column 2 | Under "Interstate Transportation Wages", replaced "...write the word "Exempt" under box 4c" with "...write "Utah Only - Exempt, Interstate Transportation" under box 4c". |
| | | | Page 3, column 1 | Under "Active Duty Service Member's Nonresident Spouse Wages", struck the first bullet. |
| | | | | Replaced "Write the word "Exempt" under box 4c" with "Write "Utah Only - Exempt, Military Spouse" under box 4c". |
| | | | Page 3, column 2 | Under "Filing with No Tax Liability (Zero Returns)", in the second paragraph, inserted "(as part of the fourth quarter return)" between "...annual reconciliation" and "by January 31...". |
| | | | Page 4 | Under "Balancing the Reconciliation," removed "Method 2," changed "Method 1" to "Single Account Number", changed "Method 3" to "multiple Account Numbers", and made wording adjustments. |
| | | | Page 5, column 1 | Under "Annual Reconciliations, W-2s and 1099s", added a line of text before the "Note". |
| | | | | Changed "How to Prepare W-2s and 1099s" to "W-2 and 1099 Requirements" and added a line of text immediately under the subhead. |
| | | | | Removed "How to File W-2s and 1099s" |
| | | | Page 6 | Under "Agencies", removed the street address from each listing. |
| | | | Pages 9-10 | Updated the Utah Schedules |
| | | | Page 11 | Updated the examples. |
| | | | Pages 12-15 | Updated the tax tables. |
| | 36 | | throughout | Updated values for 2021. |
| | | | Page 2 | Updated the phone number for Iron County. |
| 01/04/22 | 01/01/22 | 20 | Page 2, column 1 | In the third bullet under "Please Note," changed "the <i>Green Guide</i> " to "MarketWatch". |
| 01/03/22 | 01/01/22 | 19 | Throughout | Updated with values for 2022. |
| | | | Page 1 | Under "What is a Personal Property Audit," removed the second bullet; revised the text in the third bullet. |
| | 20 | | Throughout | Updated with values for 2022. |
| | | | Page 1 | Under "Definitions," removed the seventh bullet; revised the text in the eighth bullet. |
| | | | Page 2 | Changed the name of the Davis County Assessor to Lisa Manning. |
| | 23 | | Throughout | Updated with values for 2022. |

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| 10/12/21 | now | 2 | Page 3, column 2 | Corrected the Provo Regional Center phone number. |
| 09/09/21 | now | 57 | Page 1, column 1 | Revised the definition of "U.S. Armed Forces" to include Space Force. |
| | | 71 | Throughout | This is a new publication. |
| 01/01/22 | | 58 | Page 2, "Interest Rates" | Updated chart for the 2022 calendar year. |
| | | | Page 2, "Interest Calculation Formula" | Updated the example text |
| 06/24/21 | 07/01/21 | 65 | Throughout | Added "nicotine product" to the types of products taxed by Utah. Made certain revisions for clarity and/or consistency. |
| | | | Definitions | Revised "nicotine product" definition. |
| | | | Page 2, column 2 | Added "Modified Risk Products" information. |
| | | | Page 3, column 1 | Under "Distributors," revised "License and Fee" information. |
| | | | Page 3, column 2 | Under "Manufacturers," revised "License and Fee" information. Under "Manufacturers," revised "Product Certification" to add information about modified risk products. |
| 05/27/21 | 07/01/21 | 25 | Introduction | Corrected URL. |
| | | | Throughout | Removed references to printed tax returns and paper return filing. |
| | | | Chart 3 | In "Reported On" column, replaced TC-numbers with return names. |
| | | | Page 8 | Fourth bullet under "Other Information," added "e-cigarette" and "nicotine". |
| | | | Page 16, column 1 | Added "Nicotine Products" to "Cigarette, Tobacco and E-Cigarette Products". |
| | | | Page 16, column 2 | Added "Rental With and Without an Operator" language. |
| 05/17/21 | 07/01/21 | 9 | Page 1 | Under Who Must Register Their Vehicles?, changed "Parks and Recreation" references to "Recreation". |
| | | 66 | Page 2 | Under "Environment Assurance Fee", removed "underground" from "underground storage tanks". |
| | | | Page 4 | Under "Environmental Assurance Fee, Non-participation", removed "(including above ground storage tanks)". |
| 04/29/21 | now | 14 | Page 6, column 1, top | In the bulleted list, removed "TC-675R" from the document types in the second, third and fourth bullets. |
| | | 9 | Page 2, column 2 | Under Odometer Statements, changed "ten years" to "20 years". |
| | | 23 | Throughout | Updated with values for 2021. |
| | | 36 | Page 1, column 1, "Eligibility" | Added a code reference. |
| | | | Page 1, column 2, "Eligibility" | Added a code reference. Added a new number 5: "You owned the home for the entire calendar year." |

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| 01/27/21 | now | 20 | Page 2, "Assessor's Office Phone Numbers" | Changed the phone number for Chris Stavros. |
| 01/14/21 | now | 19 | Throughout | Updated values for 2021. |
| | | 20 | | |
| | | 36 | | Updated values for 2020. |
| 01/04/21 | now | 58 | Page 3, column 2 | In the fifth paragraph under "Insufficient Prepayment (Extension Penalty)", changed "asses" to "assess". |
| 11/18/20 | 01/01/21 | 25 | Page 7, Chart 3 | Added an item for Short-term rentals of Off-highway and Recreational Vehicles. |
| | | | Page 8, Chart 3 | Updates to "Rates" and "Applies to" columns of the prepaid disposable phones and minutes. |
| | | | Page 8, "Other Information" | Added bullet for Locomotive fuel. |
| | | 62 | Page 3, "911 Service Charge on Prepaid Disposable Phones" | Includes an explanation of the prepaid wireless telecommunications service charge. |
| 11/03/20 | now | 20 | Page 2, "Assessor's Office Phone Numbers" | Changed phone number for Kris Bell |
| | | | | Changed assessor name for Summit County |
| 10/27/20 | 01/01/21 | 58 | Page 2, "Interest Rates" | Updated chart for the 2021 calendar year. |
| 08/27/20 | now | 25 | Throughout | Revisions related to mandatory e-file of sales & use and sales-related taxes. |
| | | | Page 15, "Cigarette, Tobacco and E-Cigarette Products" | Removed instructions. See instead Pub 65. |
| | | | Page 17 | Removed "Forms" subhead and the list of forms that followed. |
| 06/04/20 | 07/01/20 | 65 | Page 2, column 2, "Bond" | Revised second paragraph to note that only retailers who buy untaxed e-cigarette substances and untaxed prefilled e-cigarettes must pay a bond. |
| 05/28/20 | 07/01/20 | 65 | Throughout | Extensive revisions and reorganization. Compare to prior revision. |
| 05/14/20 | 07/01/20 | 5 | Page 3, column 1 | Added new section, "Remote Sales". |
| | | | Page 5, "Credit Allowed for Other States' Tax" | Expanded on bullet number 2. |
| | | 25 | Page 3, "Marketplace Facilitator" | Specified that a person who is only facilitating a sale for a restaurant is not considered a marketplace facilitator. |
| | | | Page 5, Chart 1 | Added qualifying tangible personal property to 4th item in chart. |
| | | | | New bullet for purchases of fuel, gas and electricity predominantly used for industrial use. |
| | | | Page 10, column 1 | New bullet for purchases of machinery, equipment, etc. under specific circumstances. |

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| | | 55 | <u>Page 2, column 2</u> | Added new section, "Grocery Food Sales" |
| | | | <u>Page 2, "Exceptions"</u> | Added more detail to first bullet. |
| | | 56 | <u>Page 4, "Exceptions"</u> | Added more detail to first bullet. |
| 05/12/20 | now | 36 | <u>Page 2, Contact Info</u> | Changed the phone number for Cache County. |
| 04/09/20 | now | 36 | <u>Page 1, column 1</u> | Added code references. |
| | | | Throughout | Updated values for 2019. |
| | | 19 | <u>Throughout</u> | Updated values for 2020 and abbreviated "Utah Code" to "UC". |
| | | | <u>Page 1, column 2</u> | Added bullet to list of exemptions. |
| | | 20 | <u>Throughout</u> | Updated values for 2020 and abbreviated "Utah Code" to "UC". |
| | | | <u>Page 1, column 1</u> | Added bullet to list of exemptions. |
| 11/20/19 | 01/01/20 | 14 | <u>Page 1</u> | Removed note that said to see a change summary on page 2. |
| | | | <u>Page 2, column 2</u> | Changed "write the word 'Exempt' in box 4c" to "write the word 'Exempt' under box 4c" ("in" to "under"). |
| | | | <u>Page 3, column 1</u> | |
| 11/14/19 | 01/01/20 | 14 | <u>throughout</u> | Many updates and some cleanup for 2020. |
| | now | 25 | <u>Version from 10/30/19 released as final.</u> | |
| 10/30/19 | now | 25 | <u>Page 16, column 1</u> | Added "(effective Oct. 1, 2019)" to "Marketplace Facilitators and Sellers" subhead. |
| 10/29/19 | now | 37 | <u>Page 1, "Sales Tax"</u> | Added language to include marketplace facilitators. |
| 09/25/19 | now | 58 | <u>Page 2, "Interest Rates"</u> | Updated chart for 2020 year. |
| | | | <u>Page 2, "Penalties"</u> | Removed note about IFTA penalties. |
| 08/12/19 | now | 9 | <u>Page 1</u> | Removed aircraft from vehicles to be registered and informed people to register with UDOT. |
| | | | <u>"Emission Certificates", pg 2</u> | Removed sentence about diesel powered vehicles 1997 and older. |
| | | | <u>"First-time Registration", pg 2</u> | Removed mention of the 1.0% uniform fee. |
| | | | <u>"What to Do If You Sell Your Car", pg 2</u> | Removed "in writing" from instruction to notify the DMV and updated correspondence address. |
| | | 23 | <u>throughout</u> | Removed mention of the 1.0% uniform fee. |
| | | | <u>"Age-based Uniform Fee", pg 1</u> | Added snowmobiles, street legal ATVs, park model vehicles, and motor homes. |
| | | | <u>"When are the fees paid", pg 1</u> | Added an explanation about new option to pay 6 month fees. |

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| | | | Page 2-3 | Updated existing age-based fee schedules for 2019 and added new schedules for snowmobiles, ATVs, motor homes, and collapsible inflatable vessel/pontoon/sailboat. |
| | | | pages 3-4 | Updated calculations/examples for 2019. |
| 07/29/19 | now | 4 | throughout | <p>Revised language.</p> <p>Updated procedure for applying to the Voluntary Disclosure Program, including a new form, TC-43, Voluntary Disclosure Program Application.</p> |
| 07/01/19 | 01/01/18 | 25 | "Chart 3", page 8 | Changed the "Radio Network Charge" from \$0.18 to \$0.52 |
| 06/13/19 | 07/01/19 | 25 | "Introduction" | Revised language. |
| | | | "Utah Tax Code" | Removed. |
| | | | "Starting a New Business" | Revised language. |
| | | | "Chart 3" | Changed "Unified Statewide 911 Emergency Service Charge" rate from .09 to .25; changed "Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate from 3.3 to 3.7. |
| | | | "Definitions" | Added definitions for "Marketplace," "Marketplace Facilitator" and "Marketplace Seller." |
| | | | "Additional Information" | Added "Marketplace Facilitators and Sellers." |
| | | | "Vending Machine Sales" | Changed "...vending machine is located." to "...vending machine inventory is warehoused." |
| | | | "Sales Tax Publications" | Removed Pub 38. |
| now | 58 | | "Interest Rates" table | Removed the IFTA note at the bottom. |
| 05/28/19 | 07/01/19 | 62 | Pg. 2, col. 2 & pg. 3 | Updated unified statewide 911 service charge from .09 to .25 |
| 05/09/19 | 07/11/19 | 57 | Throughout | This version of Pub 57 is part of the 2019 annual forms release. |
| 05/09/19 | now | 35 | Throughout | Removed the reference to "electronic high school" and edited the text for clarity. |
| 05/06/19 | now | 14 | Page 2, column 2 | Changed "Auditing Division" to "Waivers" in the mailing address under "Employer Withholding Exemption." |
| 05/02/19 | now | 66 | Pages 1 & 4 | Changed "motorcarrier.utah.gov" to "tax.utah.gov/fuel/ifta-sfu" |
| 04/09/19 | now | 66 | Page 4 & 5 | Changed "taxexpress.utah.gov" to "tap.utah.gov" |
| | | | Page 5, Loss of Product | Fixed formatting error in bulleted list. |
| 04/02/19 | now | 36 | Page 2, Contact Info | Updated phone number for Cache County. |
| 02/28/19 | now | 57 | Throughout | Revised to reflect the federal Veterans Benefits and Transactions Act of 2018. |
| | 04/01/19 | 25 | Page 6, Chart 2 | "State Sales and Use" rate increased to 4.85%. |
| 02/19/19 | now | 25 | Page 8, Chart 3 | "Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate increased to 3.3% (this increase was effective 1/1/18). |

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| 01/24/19 | 01/01/19 | 57 | Throughout | Revised publication for 2019 filing year. |
| 01/08/19 | 01/01/19 | 19 | Throughout | Updated values for 2019 |
| | | 20 | Throughout | Updated values for 2019 |
| | | | Pg 2, Taxation | Updated language regarding interest |
| | | 27 | Pg 2, Indigent abatement | Corrected language defining abatement amount |
| | | | Pg 2, Armed Forces Exemption | Changed definition of calendar year |
| | | 36 | Throughout | Updated values for 2019 |
| | | | Pg 2, Indigent abatement amount | Corrected language defining abatement amount |
| | | | Pg 2, Armed Forces eligibility | Changed definition of calendar year |
| 12/12/18 | 01/01/19 | 58 | Pg 2, "Interest Rate" | Added the interest rate for 2019. |
| 11/19/18 | now | 14 | Pg 3, "How to Get a Withholding Account" | Added information about registering on TAP. |
| | | 35 | Pg 2, "Sales Tax License" | |
| | | 37 | Pg 1, "Sales Tax" | Added a new condition to the list prefaced "Retailers must collect and pay sales and use tax if they:" |
| | | 25 | Pg 2, "Sales Tax License" | Added information about registering on TAP. |
| | | | Pg 2-3, "Nexus Filers" | Revised text to reflect South Dakota v. Wayfair, Inc. |
| 09/10/18 | now | 54 | "Municipal Energy Sales & Use Tax" | Minor changes to last bullet. |
| 08/21/18 | 10/01/18 | 68 | Throughout | Changed withholding tax rate from 5% to 4.95%. |
| | | | "Income Subject to Withholding" and "Definitions" | Updated definition of Portfolio Income. |
| 05/24/18 | 07/01/18 | 54 | "Energy Suppliers" | Revised instructions. |
| 05/24/18 | 07/01/18 | 25 | Chart 2 | Changed "impacted communities' tax" to "state correctional facility tax." |
| | | | "Use-Based Exemptions" | Revised language; added NAICS reference. |
| | | | "Forms and Schedules" | Added references to the state correctional facility tax. |
| | | | "Forms" | Updated name of TC-62X |
| 05/24/18 | 07/01/18 | 5 | "Determining Tax Base" | Updated information regarding certain sales exempt from impacted communities taxes. |
| 05/24/18 | 07/01/18 | 65 | Throughout | Removed mention of \$30 license fee for retailers and anything related to selling to minors; simple grammatical changes. |

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| 05/09/18 | now | 14 | Page 5, column 2 | Corrected contact phone number under "How to File W-2s and 1099Rs." |
| 04/18/18 | now | 36 | Throughout | Updated credit amounts for 2017 tax year. |
| 04/18/18 | 05/01/18 | 14 | Throughout | Removed mention of personal exemptions and updated 2018 withholding tables. |
| 04/18/18 | now | 23 | pages 2 and 3 | All examples referencing years have been increased by 1 year, also removed examples for lien dates. |
| 02/26/18 | now | 20 | page 2, column 2 | Updated the phone number for Salt Lake County |
| 02/22/18 | now | 9 | Throughout | Updated safety inspection requirements and VIN/HIN inspection requirements. |
| | | | Last page | Removed list of county office locations; added instructions to find office locations on the website. |
| 02/15/18 | now | 17 | Page 1 | Revised "Online Request" instructions. |
| | | | Page 2 | Updated instructions for "Reliance on Competent Tax Advisor." |
| 02/14/18 | now | 36 | Throughout | Updated numbers and years for 2018. |
| 02/08/18 | now | 20 | page 2, column 2 | Updated the names of two county assessors. |
| 02/06/18 | now | 19 | Page 1 | Updated numbers and years for 2018. |
| | | 20 | Throughout | |
| | | 65 | | No content changes; just pagination fixes. |
| 11/22/17 | 01/01/18 | 25 | Chart 3 | Added statewide transient room tax |
| | | | "Use-Based Exemptions" | Added exemption described in Utah Code §59-12-104(89). |
| | | 56 | "Who Imposes the Transient Room Tax" | Revised to include the statewide transient room tax. |
| | | 62 | "Radio Network Charge" | Changed fee from 18 cents to 52 cents. |
| | | | "911 Service Charge on Prepaid Disposable Phones" | Changed rate from 2.45 percent to 3.3 percent. |
| | | | Taxes & Fees Table | Changed Radio Network Charge from 18 cents to 52 cents. |
| 10/12/17 | 01/01/18 | 14 | Throughout | Removed references to filing paper TC-941's and filing packs; revised information regarding electronic filing requirements; updated URL's. |
| 10/10/17 | now | 56 | "Taxable Sales & Services" table | Added a new line to the bottom of the table; removed footnote E. |
| 10/05/17 | 01/01/18 | 58 | "Employer and Mineral Production Withholding Reconciliation Penalties" | Changed the reference from Pub 14 to the website. |
| 10/02/17 | 01/01/18 | 58 | "Interest Rates" | The interest rate for 2018 remains the same as 2017. |
| | | | "Employer Withholding Reconciliation Penalties" | Cited code and added TC-675Rs to the forms penalized for being filed late; removed the note regarding mineral production withholding reconciliation. |

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| 08/24/17 | 01/01/18 | 57 | Throughout | Updated numbers for 2017 tax year. |
| 08/15/17 | now | 65 | Throughout | Changed Pub 51 references to "Utah Cigarette Directory." |
| 08/01/17 | now | 5 | "The Following Items are nontaxable: "Lease Transactions" | Revised text in the fourth, eighth and eleventh bullets. Revised text in list item 1. |
| 06/08/17 | now | 19 | Throughout | Updated year references to 2017; made general grammatical changes. |
| | | 31 | Throughout | Made general grammatical changes. |
| 06/08/17 | 07/01/17 | 25 | Chart 3 "Use-Based Exemptions" "Filing Frequency" "Carwashes" "Information Online" | Revised to reflect emergency service telephone charges eff. 7/1/17. Three bullets added, one removed. Revised to reflect emergency service telephone charges effective 7/1/17. Revised to clarify rules about assisted carwashes. Removed TaxExpress information. |
| | | 62 | Throughout | Revised to reflect emergency service telephone charges effective 7/1/17. |
| 05/17/17 | now | 14 | Page 4 (2 places) Page 4, column 1 | Updated the reference to "Online Filing and Paying of Withholding and Mineral Production Taxes." Updated the reference to "Electronic Funds Transfer - EFT" |
| | | 66 | Page 6, column 2 | |

Released under special procedures

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