UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
Tax Rates Subject to Streamline Sales Tax Rules
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS
Rates In effect as of July 1, 2024

Please see instructions below

ST = State Sales & Use Tax
LS = Local Sales & Use Tax
CO = County Option Sales Tax
MT = Mass Transit Tax
MA = Add'l Mass Transit Tax
MF = Mass tran Fixed Guideway
CT = County Option Transportation
HT = Highways Tax
HH = County Airport, Highway, Public Transit
AT = Transportation Infrastructure
CP = County Public Transit
SM = Supplemental State Sales & Use

RH = Rural Hospital Tax
CZ = Botanical, Cultural, Zoo Tax
TO = Town Option Tax
TN = City or Town Option Tax
RR = Resort Community Tax (Includes Add'l Resort)
CF = Correctional Facility
(a) Taxing entity is not an incorporated city or town
(b) Snyderville Basin Transit District is located in unincorporated Summit County, uses Park City as the mailing city and is generally ZIP Code 84098.
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.
*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways									Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.		Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	

INSTRUCTIONS:

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

These rate charts should not be used for sourcing sales from out-of-state sellers to locations in Utah. Out-of-state sellers should source their sales based on the ZIP +4 of the customer's address. For more information, see https://tax.utah.gov/sales/non-nexus

*** The tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.**

For sales of residential energy, the combined rate is reduced by 2.85%.

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			ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Beaver County		01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Beaver City		01-002	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
Milford		01-008	4.85% *	1.00%	0.25%							0.25%									6.35%
Minersville		01-009	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA Min Mt - Beaver Co	(a)	01-500	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA Min Mt - Beaver City	(a)	01-501	4.85% *	1.00%	0.25%							0.25%			1.00%						7.35%
UIPA Min Mt - Milford	(a)	01-502	4.85% *	1.00%	0.25%							0.25%									6.35%
Box Elder County		02-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Bear River		02-004	4.85% *	1.00%	0.25%							0.25%									6.35%
Brigham		02-017	4.85% *	1.00%	0.25%	0.30%						0.25%									6.65%
Corinne		02-025	4.85% *	1.00%	0.25%							0.25%									6.35%
Deweyville		02-032	4.85% *	1.00%	0.25%							0.25%									6.35%
Elwood		02-035	4.85% *	1.00%	0.25%							0.25%									6.35%
Fielding		02-041	4.85% *	1.00%	0.25%							0.25%									6.35%
Garland		02-044	4.85% *	1.00%	0.25%							0.25%									6.35%
Honeyville		02-054	4.85% *	1.00%	0.25%							0.25%									6.35%
Howell		02-057	4.85% *	1.00%	0.25%							0.25%									6.35%
Mantua		02-069	4.85% *	1.00%	0.25%					0.30%		0.25%									6.65%
Perry		02-086	4.85% *	1.00%	0.25%					0.30%		0.25%									6.65%
Plymouth		02-090	4.85% *	1.00%	0.25%							0.25%									6.35%
Portage		02-092	4.85% *	1.00%	0.25%							0.25%									6.35%
Snowville		02-100	4.85% *	1.00%	0.25%							0.25%					1.00%				7.35%
Tremonton		02-113	4.85% *	1.00%	0.25%							0.25%									6.35%
Willard		02-120	4.85% *	1.00%	0.25%	0.30%	0.25%					0.25%									6.90%
UIPA GS - Box Elder Co	(a)	02-500	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA GS - Brigham City	(a)	02-501	4.85% *	1.00%	0.25%	0.30%	0.25%					0.25%									6.90%
UIPA GS - Garland	(a)	02-502	4.85% *	1.00%	0.25%							0.25%									6.35%
UIPA GS - Tremonton	(a)	02-503	4.85% *	1.00%	0.25%							0.25%									6.35%
Cache County		03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Amalga		03-001	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Clarkston		03-014	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Cornish		03-017	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Hyde Park		03-032	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Hyrum		03-033	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Lewiston		03-036	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Logan		03-038	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Mendon		03-041	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Millville		03-044	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Newton		03-047	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%

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Tax Rates Subject to Streamline Sales Tax Rules

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
North Logan	03-049	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Paradise	03-053	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					**6.70%**
Providence	03-056	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Richmond	03-059	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
River Heights	03-060	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Smithfield	03-062	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Wellsville	03-076	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					**6.70%**
Trenton	03-081	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					**6.70%**
Nibley	03-098	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Cache Valley Transit (a)	03-900	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					**6.95%**
Carbon County	04-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Helper	04-016	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Price	04-035	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Scofield	04-040	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Wellington	04-053	4.85% *	1.00%	0.25%					0.30%		0.25%									**6.65%**
East Carbon	04-058	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Daggett County	05-000	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Dutch John	05-002	4.85% *	1.00%	0.25%							0.25%			1.00%				1.10%		**8.45%**
Manila	05-006	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Davis County	06-000	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Bountiful	06-004	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Centerville	06-006	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Clearfield	06-008	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Fruit Heights	06-010	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Farmington	06-017	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Kaysville	06-026	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Layton	06-030	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
North Salt Lake	06-035	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
South Weber	06-045	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Sunset	06-048	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Syracuse	06-049	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
West Point	06-056	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Woods Cross	06-057	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Clinton	06-059	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
West Bountiful	06-061	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Falcon Hill Davis (a)	06-300	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Falcon Hill Clearfield (a)	06-301	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**
Falcon Hill Sunset (a)	06-302	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%							**7.15%**

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Duchesne County	07-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Altamont	07-001	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Duchesne City	07-008	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Myton	07-017	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Roosevelt	07-019	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Tabiona	07-020	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Emery County	08-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Castle Dale	08-001	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Clawson	08-003	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Cleveland	08-004	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Elmo	08-007	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Emery City	08-008	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Ferron	08-009	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Green River	08-011	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%			1.50%		**8.25%**
Huntington	08-012	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Orangeville	08-016	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Garfield County	09-000	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Antimony	09-001	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Boulder	09-002	4.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		**8.35%**
Bryce Canyon	09-003	4.85% *	1.00%	0.25%							0.25%			1.00%	0.10%			1.10%		**8.55%**
Cannonville	09-004	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Escalante	09-005	4.85% *	1.00%	0.25%							0.25%			1.00%				1.10%		**8.45%**
Hatch	09-006	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Henrieville	09-008	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Panguitch	09-011	4.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		**8.35%**
Tropic	09-015	4.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		**8.35%**
Grand County	10-000	4.85% *	1.00%	0.25%							0.25%			0.50%						**6.85%**
Castle Valley	10-005	4.85% *	1.00%	0.25%							0.25%			0.50%						**6.85%**
Moab	10-011	4.85% *	1.00%	0.25%					0.30%		0.25%			0.50%	0.10%			1.60%		**8.85%**
Iron County	11-000	4.85% *	1.00%	0.25%			0.30%	0.25%												**6.65%**
Cedar City	11-003	4.85% *	1.00%	0.25%			0.30%	0.25%							0.10%					**6.75%**
Enoch	11-005	4.85% *	1.00%	0.25%			0.30%	0.25%												**6.65%**
Kanarraville	11-012	4.85% *	1.00%	0.25%			0.30%	0.25%												**6.65%**
Paragonah	11-018	4.85% *	1.00%	0.25%			0.30%	0.25%												**6.65%**
Parowan	11-019	4.85% *	1.00%	0.25%			0.30%	0.25%							0.10%					**6.75%**
Brian Head	11-028	4.85% *	1.00%	0.25%			0.30%	0.25%	0.30%						0.10%			1.60%		**8.65%**
Inland Port Iron Springs (a)	11-501	4.85% *	1.00%	0.25%			0.30%	0.25%												**6.65%**
Juab County	12-000	4.85% *	1.00%	0.25%				0.25%												**6.35%**

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Eureka	12-009	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Levan	12-019	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Mona	12-024	4.85% *	1.00%	0.25%				0.25%	0.30%						0.10%					**6.75%**
Nephi	12-026	4.85% *	1.00%	0.25%				0.25%	0.30%						0.10%					**6.75%**
Rocky Ridge Town	12-030	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Santaquin South	12-050	4.85% *	1.00%	0.25%	0.25%			0.25%							0.10%					**6.70%**
UIPA Agri-Park (a)	12-500	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Kane County	13-000	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Alton	13-001	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Glendale	13-002	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Kanab	13-004	4.85% *	1.00%	0.25%							0.25%			1.00%	0.10%			1.00%		**8.45%**
Orderville	13-007	4.85% *	1.00%	0.25%							0.25%			1.00%				1.00%		**8.35%**
Big Water	13-010	4.85% *	1.00%	0.25%							0.25%			1.00%						**7.35%**
Millard County	14-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Delta	14-010	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Fillmore	14-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Hinckley	14-023	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Holden	14-024	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Kanosh	14-026	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Leamington	14-028	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Lynndyl	14-030	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Meadow	14-034	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Oak City	14-037	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Scipio	14-040	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Morgan County	15-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					**6.70%**
Morgan City	15-007	4.85% *	1.00%	0.25%				0.25%	0.25%		0.25%				0.10%					**6.95%**
Piute County	16-000	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Circleville	16-003	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Junction	16-005	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Kingston	16-006	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Marysvale	16-007	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Rich County	17-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Garden City	17-001	4.85% *	1.00%	0.25%							0.25%							1.60%		**7.95%**
Laketown	17-002	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Randolph	17-005	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Woodruff	17-010	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Salt Lake County	18-000	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**

UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of July 1, 2024

Please see instructions below

ST = State Sales & Use Tax
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*See instructions below.

Location		Cnty/ City Code	Common Rates			Transit and Highways									Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.		Combined Sales Rate
			ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Alta		18-003	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%			1.60%		**8.85%**
Brighton		18-010	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%			1.10%		**8.35%**
Bluffdale		18-019	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Cottonwood Heights		18-020	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Draper		18-039	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Herriman		18-060	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Holladay		18-065	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Midvale		18-093	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Millcreek		18-094	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Murray		18-096	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%		0.20%			**7.45%**
Riverton		18-118	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Salt Lake City		18-122	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	**7.75%**
Sandy		18-131	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
South Jordan		18-138	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
South Salt Lake		18-139	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%		0.20%			**7.45%**
Taylorsville		18-142	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
West Jordan		18-155	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
West Valley City		18-167	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Utah Data Center SL Co	(a)	18-300	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
MIDA Sundance - SLC	(a)	18-301	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%			1.60%	0.50%	**9.35%**
Copperton Township		18-401	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Emigration Canyon Township		18-402	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Kearns Township		18-403	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Magna Township		18-404	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
White City Township		18-405	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Inland Port Salt Lake City	(a)	18-501	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	**7.75%**
Inland Port West Valley City	(a)	18-502	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Inland Port Magna	(a)	18-503	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
Inland Port Salt Lake County	(a)	18-504	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
SLC Convention Hotel	(a)	18-601	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	**7.75%**
Salt Lake City HTRZ	(c)	18-701	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%				0.50%	**7.75%**
Sandy HTRZ	(c)	18-702	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%					**7.25%**
South Salt Lake HTRZ	(c)	18-703	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%				0.10%		0.20%			**7.45%**
San Juan County		19-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Blanding		19-002	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Bluff		19-004	4.85% *	1.00%	0.25%							0.25%							1.10%		**7.45%**
Monticello		19-009	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Sanpete County		20-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Centerfield		20-004	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**

UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of July 1, 2024

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Ephraim	20-008	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Fairview	20-009	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Fayette	20-010	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Fountain Green	20-011	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Gunnison	20-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Manti	20-020	4.85% *	1.00%	0.25%					0.30%		0.25%									**6.65%**
Mayfield	20-021	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Moroni	20-023	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Mt. Pleasant	20-024	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Spring City	20-031	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Sterling	20-032	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Wales	20-033	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Sevier County	21-000	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Annabella	21-001	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Aurora	21-002	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Central Valley	21-007	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Elsinore	21-014	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Glenwood	21-018	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Joseph	21-025	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Koosharem	21-029	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Monroe	21-031	4.85% *	1.00%	0.25%					0.30%		0.25%									**6.65%**
Redmond	21-033	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Richfield	21-034	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Salina	21-035	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Sigurd	21-038	4.85% *	1.00%	0.25%							0.25%									**6.35%**
Summit County	22-000	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Coalville	22-006	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Francis	22-013	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Henefer	22-017	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Kamas	22-022	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Oakley	22-029	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%	0.20%			0.10%					**7.15%**
Park City (b)	22-030	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%			1.60%		**9.05%**
Snyderville Basin Tr Dist (b)	22-900	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%	0.20%			0.10%					**7.45%**
Tooele County	23-000	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Erda	23-018	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									**6.90%**
Erda City West	23-020	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Grantsville	23-023	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Lakepoint City	23-031	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									**6.90%**
Lakepoint Transit	23-035	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									**6.90%**

UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Stockton	23-046	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Tooele City	23-048	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Vernon	23-050	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Wendover	23-052	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Rush Valley	23-056	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
Lincoln (a)	23-065	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									**6.90%**
Stansbury Park (a)	23-066	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									**6.90%**
Dugway Proving Grounds (a)	23-301	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
UIPA Tooele Valley (a)	23-500	4.85% *	1.00%	0.25%				0.25%			0.25%									**6.60%**
UIPA Twenty Wells (a)	23-501	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					**7.00%**
Uintah County	24-000	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Naples	24-014	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%		0.20%			**6.95%**
Vernal	24-024	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%		0.20%			**6.95%**
Ballard	24-028	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Utah County	25-000	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Alpine	25-001	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
American Fork	25-002	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Bluffdale South	25-010	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Cedar Fort	25-019	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Draper City South	25-029	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Eagle Mountain	25-030	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Fairfield	25-035	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Genola	25-038	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Goshen	25-043	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Lehi	25-066	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Lindon	25-070	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Mapleton	25-073	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Orem	25-083	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Payson	25-085	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Pleasant Grove	25-088	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Provo	25-090	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Salem	25-096	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Santaquin	25-097	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Saratoga Springs	25-098	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Highland	25-099	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Spanish Fork	25-103	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Springville	25-106	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Vineyard	25-117	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Cedar Hills	25-123	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**

UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of July 1, 2024

Please see instructions below

ST = State Sales & Use Tax
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CO = County Option Sales Tax
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(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.
*See instructions below.

Location		Cnty/ City Code	Common Rates			Transit and Highways									Hosp	Arts & Zoo	City/Town Opt.		Impacted Comm.		Combined Sales Rate
			ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Elk Ridge		25-124	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Woodland Hills		25-125	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
Utah Data Center Utah Co	(a)	25-300	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
MIDA Sundance - Ut Co	(a)	25-301	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%						1.60%		**8.95%**
UIPA Verk - Ut Co	(a)	25-500	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
UIPA Verk - Spanish Fork	(a)	25-501	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Vineyard HTRZ	(c)	25-702	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
ULA Utah County	(a)	25-800	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
ULA Genola	(a)	25-801	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%								**7.35%**
ULA Lehi	(a)	25-802	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
ULA Lindon	(a)	25-803	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
ULA Provo	(a)	25-804	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
ULA Vineyard	(a)	25-805	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%	0.20%			0.10%					**7.45%**
Wasatch County		26-000	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Charleston		26-003	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Daniel		26-005	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Heber		26-008	4.85% *	1.00%	0.25%				0.25%	0.30%					0.50%	0.10%					**7.25%**
Independence		26-009	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%			1.10%		**8.05%**
Interlaken		26-010	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Midway		26-011	4.85% *	1.00%	0.25%				0.25%	0.30%					0.50%	0.10%			1.10%		**8.35%**
Park City East		26-013	4.85% *	1.00%	0.25%	0.30%			0.25%						0.50%	0.10%			1.60%		**8.85%**
Wallsburg		26-014	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Hideout		26-020	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%					**6.95%**
Military Recreation - Wasatch	(a)	26-300	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%			1.10%		**8.05%**
Military Recreation - Hideout	(a)	26-301	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%			1.10%		**8.05%**
Military Recreation - MWR Hotel	(a)	26-302	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%			1.10%		**8.05%**
Military Recreation - GAEC PID	(a)	26-303	4.85% *	1.00%	0.25%				0.25%						0.50%	0.10%			1.10%		**8.05%**
Washington County		27-000	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Apple Valley		27-002	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Enterprise		27-005	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Hurricane		27-008	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Ivins		27-010	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
La Verkin		27-011	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Leeds		27-012	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
New Harmony		27-015	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Rockville		27-019	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
St George		27-020	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Santa Clara		27-021	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Springdale		27-023	4.85% *	1.00%	0.25%							0.25%				0.10%			1.60%		**8.05%**

UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT
COMBINED SALES AND USE TAX RATES
Tax Rates Subject to Streamline Sales Tax Rules
OTHER TAXES APPLY TO CERTAIN TRANSACTIONS
Rates In effect as of July 1, 2024

Please see instructions below

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		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	CP	SM	RH	CZ	TO	TN	RR	CF	
Toquerville	27-024	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Virgin	27-026	4.85% *	1.00%	0.25%							0.25%				0.10%			1.00%		**7.45%**
Washington City	27-027	4.85% *	1.00%	0.25%					0.30%		0.25%				0.10%					**6.75%**
Hildale	27-035	4.85% *	1.00%	0.25%							0.25%				0.10%					**6.45%**
Wayne County	28-000	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Bicknell	28-001	4.85% *	1.00%	0.25%				0.25%	0.30%											**6.65%**
Hanksville	28-005	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Loa	28-007	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Lyman	28-008	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Torrey	28-010	4.85% *	1.00%	0.25%				0.25%												**6.35%**
Weber County	29-000	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Farr West	29-012	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Harrisville	29-016	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Hooper	29-018	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Huntsville	29-019	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Marriott-Slaterville	29-022	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
North Ogden	29-026	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Ogden	29-027	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Plain City	29-030	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Pleasant View	29-031	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Riverdale	29-036	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%		0.20%			**7.45%**
Roy	29-037	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
South Ogden	29-040	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Uintah	29-043	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Washington Terrace	29-049	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
West Haven	29-051	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**
Falcon Hill Riverdale (a)	29-300	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%		0.20%			**7.45%**
Falcon Hill Roy (a)	29-301	4.85% *	1.00%	0.25%	0.25%	0.25%		0.25%			0.25%		0.05%		0.10%					**7.25%**

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 07/01/2024

Location	County City Code	Rate		Tax Type
Brigham	02-017	0.00%	††	Additional Mass Transit
Iron County	11-ALL	0.30%	†	Fixed Guideway
MIDA Sundance - SLC	18-301	1.10%	†	Resort Communities
MIDA Sundance - SLC	18-301	0.50%	†	Additional Resort Communities

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MIDA Sundance - Ut Co	25-301	1.10% †	Resort Communities																	
MIDA Sundance - Ut Co	25-301	0.50% †	Additional Resort Communities																	
MIDA Sundance - SLC	18-301		Military Installation Development Authority new project area																	
MIDA Sundance - Ut Co	25-301		Military Installation Development Authority new project area																	
ULA Utah County	25-800		Utah Lake Authority new project area																	
ULA Genola	25-801		Utah Lake Authority new project area																	
ULA Lehi	25-802		Utah Lake Authority new project area																	
ULA Lindon	25-803		Utah Lake Authority new project area																	
ULA Provo	25-804		Utah Lake Authority new project area																	
ULA Vineyard	25-805		Utah Lake Authority new project area																	

† New tax
†† Tax was repealed