**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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |

## 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%.**

# 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| 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% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Bear River | | 02-004 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Brigham | | 02-017 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | | | | 0.25% | | | | | | | | | | 6.95% |
| Corinne | | 02-025 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Deweyville | | 02-032 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Elwood | | 02-035 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Fielding | | 02-041 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Garland | | 02-044 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Honeyville | | 02-054 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Howell | | 02-057 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Mantua | | 02-069 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | | | | | | | 6.95% |
| Perry | | 02-086 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | | | | | | | 6.95% |
| Plymouth | | 02-090 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Portage | | 02-092 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Snowville | | 02-100 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | 1.00% | | | | | 7.65% |
| Tremonton | | 02-113 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Willard | | 02-120 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | | | | | | | 6.95% |
| MIDA NG - Brigham City | (a) | 02-301 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | | | | 0.25% | | | | | | | | | | 6.95% |
| UIPA GS - Box Elder Co | (a) | 02-500 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| UIPA GS - Brigham City | (a) | 02-501 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | | | | 0.25% | | | | | | | | | | 6.95% |
| UIPA GS - Garland | (a) | 02-502 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| UIPA GS - Tremonton | (a) | 02-503 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Cache County | | 03-000 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Amalga | | 03-001 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Clarkston | | 03-014 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Cornish | | 03-017 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Hyde Park | | 03-032 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.25% |
| Hyrum | | 03-033 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Lewiston | | 03-036 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.25% |
| Logan | | 03-038 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Mendon | | 03-041 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Millville | | 03-044 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.25% |
| Newton | | 03-047 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| North Logan | | 03-049 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Paradise | | 03-053 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Providence | | 03-056 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |

# 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| Richmond | | 03-059 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| River Heights | | 03-060 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Smithfield | | 03-062 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Wellsville | | 03-076 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Trenton | | 03-081 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| Nibley | | 03-098 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| MIDA NG - Logan | (a) | 03-301 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.30% |
| Cache Valley Transit | (a) | 03-900 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.25% |
| 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% |
| MIDA NG - Carbon Co | (a) | 04-300 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.35% |
| UIPA CC - Carbon Co | (a) | 04-500 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.35% |
| UIPA CC - Wellington | (a) | 04-501 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | | | | | | | 6.65% |
| Daggett County | | 05-000 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | 1.00% | | | | | | | 7.65% |
| Dutch John | | 05-002 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | 1.00% | | | | 1.10% | | | 8.75% |
| Manila | | 05-006 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | 1.00% | | | | | | | 7.65% |
| 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% |
| 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% |

# 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| 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% |
| UIPA CC - Emery Co | (a) | 08-500 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.35% |
| UIPA CC - Green River | (a) | 08-501 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | 1.50% | | | 8.25% |
| 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% | | | | 1.10% | | | 8.45% |
| 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% |
| MIDA NG - Cedar City | (a) | 11-301 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | | 0.10% | | | | | | 6.75% |
| 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% | | | 0.30% | 0.25% | | | | | | | | | | | | | 6.65% |
| Eureka | | 12-009 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | | | | | | | | 6.95% |
| Levan | | 12-019 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | | | | | | | | 6.65% |
| Mona | | 12-024 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | | 0.10% | | | | | | 7.05% |
| Nephi | | 12-026 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | | 0.10% | | | | | | 7.05% |

**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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| Rocky Ridge Town | | 12-030 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | | | | | | | | **6.65%** |
| Santaquin South | | 12-050 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | 0.25% | | | | | | | 0.10% | | | | | | **7.00%** |
| MIDA NG - Juab Co | (a) | 12-300 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | | | | | | | | **6.65%** |
| UIPA Agri-Park | (a) | 12-500 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | | | | | | | | **6.65%** |
| 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% | | | | | 0.30% | | 0.25% | | | | | | | | | | **6.65%** |
| MIDA NG - Fillmore | (a) | 14-301 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | | | **6.75%** |
| UIPA HC - Millard Co | (a) | 14-500 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | **6.35%** |
| UIPA HC - Fillmore | (a) | 14-501 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | | | **6.75%** |
| 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% | | | 0.30% | | | | 0.25% | | | | | | | | | | **6.65%** |
| Garden City | | 17-001 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | 1.60% | | | **8.25%** |
| Laketown | | 17-002 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | **6.65%** |
| Randolph | | 17-005 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | **6.65%** |
| Woodruff | | 17-010 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | **6.65%** |
| Salt Lake County | | 18-000 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Alta | | 18-003 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | 1.60% | | | **9.05%** |
| Brighton | | 18-010 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | 1.10% | | | **8.55%** |
| Bluffdale | | 18-019 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Cottonwood Heights | | 18-020 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Draper | | 18-039 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| Herriman | | 18-060 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Holladay | | 18-065 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Midvale | | 18-093 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Millcreek | | 18-094 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Murray | | 18-096 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | 0.20% | | | | **7.65%** |
| Riverton | | 18-118 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Salt Lake City | | 18-122 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Sandy | | 18-131 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| South Jordan | | 18-138 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| South Salt Lake | | 18-139 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | 0.20% | | | | **7.65%** |
| Taylorsville | | 18-142 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| West Jordan | | 18-155 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| West Valley City | | 18-167 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Utah Data Center SL Co | (a) | 18-300 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA MVP - SLC | (a) | 18-301 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | 1.60% | 0.50% | 0.50% | **10.05%** |
| MIDA NG - SL Co | (a) | 18-302 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA NG - Herriman | (a) | 18-303 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA NG - Bluffdale | (a) | 18-304 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA NG - Draper | (a) | 18-305 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Copperton Township | | 18-401 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Emigration Canyon Township | | 18-402 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Kearns Township | | 18-403 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Magna Township | | 18-404 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| White City Township | | 18-405 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Inland Port Salt Lake City | (a) | 18-501 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Inland Port West Valley City | (a) | 18-502 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Inland Port Magna | (a) | 18-503 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Inland Port Salt Lake County | (a) | 18-504 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| SLC Convention Hotel | (a) | 18-601 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Fairpark Dist | (a) | 18-602 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Point of the Mt Authority | (a) | 18-603 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| Convention Centr Zone CCRZ | (c) | 18-604 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Salt Lake City HTRZ | (c) | 18-701 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | 0.50% | 0.50% | **8.45%** |
| Sandy HTRZ | (c) | 18-702 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| South Salt Lake HTRZ | (c) | 18-703 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | 0.20% | | | | **7.65%** |
| South Jordan HTRZ | (c) | 18-704 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | | 0.10% | | | | | | **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%** |
| MIDA NG - San Juan Co | (a) | 19-300 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | **6.35%** |
| UIPA AS - San Juan Co | (a) | 19-500 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | **6.35%** |
| Sanpete County | | 20-000 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | **6.35%** |

# 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 | CR | |
| Centerfield | | 20-004 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | 0.10% | | | | | | 6.45% |
| 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% | | | | | 0.30% | | 0.25% | | | | | | | | | | 6.65% |
| Wales | | 20-033 | 4.85% * | 1.00% | 0.25% | | | | | | | 0.25% | | | | | | | | | | 6.35% |
| MIDA NG - Manti | (a) | 20-301 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | | | | | | | 6.65% |
| MIDA NG - Mt Pleasant | (a) | 20-302 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | | | 6.75% |
| Sevier County | | 21-000 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Annabella | | 21-001 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Aurora | | 21-002 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | 0.10% | | | | | | 6.75% |
| Central Valley | | 21-007 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Elsinore | | 21-014 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Glenwood | | 21-018 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Joseph | | 21-025 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| Koosharem | | 21-029 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | | | | | | | 6.95% |
| Monroe | | 21-031 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | | | | | | | 6.95% |
| Redmond | | 21-033 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | 0.10% | | | | | | 6.75% |
| Richfield | | 21-034 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | 0.10% | | | | | | 7.05% |
| Salina | | 21-035 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | 0.10% | | | | | | 7.05% |
| Sigurd | | 21-038 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | | | 0.25% | | | | | | | | | | 6.65% |
| MIDA NG - Richfield | (a) | 21-301 | 4.85% * | 1.00% | 0.25% | | | 0.30% | | 0.30% | | 0.25% | | | | 0.10% | | | | | | 7.05% |
| Summit County | | 22-000 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Coalville | | 22-006 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Francis | | 22-013 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Henefer | | 22-017 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Kamas | | 22-022 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Oakley | | 22-029 | 4.85% * | 1.00% | 0.25% | | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.65% |
| Park City | (b) | 22-030 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | 1.60% | | | 9.55% |
| Snyderville Basin Tr Dist | (b) | 22-900 | 4.85% * | 1.00% | 0.25% | 0.30% | 0.25% | | 0.25% | | | 0.25% | 0.20% | | 0.50% | 0.10% | | | | | | 7.95% |
| 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

**Tax Rates Subject to Streamline Sales Tax Rules**

**OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**

**Rates In effect as of October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | CP | SM | RH | CZ | TO | TN | RR | CF | CR | Sales Rate |
| 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% |
| MIDA NG - Tooele City | (a) | 23-302 | 4.85% * | 1.00% | 0.25% | 0.30% | | | 0.25% | | | 0.25% | | | | 0.10% | | | | | | 7.00% |
| 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% | | | 0.10% | | | | | | 7.45% |
| 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% | | | 0.10% | | | | | | 7.45% |
| 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% |
| 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% |

# 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | CP | SM | RH | CZ | TO | TN | RR | CF | CR | Sales Rate |
| MIDA MVP - 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%** |
| MIDA NG - Utah Co | (a) | 25-302 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | | | | | | | **7.35%** |
| MIDA NG - Bluffdale S | (a) | 25-303 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | | | | | | | **7.35%** |
| MIDA NG - Eagle Mt | (a) | 25-304 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | | | | | | | **7.35%** |
| MIDA NG - Lehi | (a) | 25-305 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA NG - American Fork | (a) | 25-306 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| MIDA NG - Spanish Fork | (a) | 25-307 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | 0.10% | | | | | | **7.45%** |
| UIPA PE - Cedar Fort | (a) | 25-502 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | | | | | | | **7.35%** |
| UIPA PE - Fairfield | (a) | 25-503 | 4.85% * | 1.00% | 0.25% | 0.25% | | 0.30% | | | 0.25% | 0.25% | 0.20% | | | | | | | | | **7.35%** |
| 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% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Charleston | | 26-003 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Daniel | | 26-005 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Heber | | 26-008 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | 0.50% | 0.10% | | | | | | **7.55%** |
| Independence | | 26-009 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.35%** |
| Interlaken | | 26-010 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Midway | | 26-011 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.65%** |
| Park City East | | 26-013 | 4.85% * | 1.00% | 0.25% | 0.30% | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.60% | | | **9.15%** |
| Wallsburg | | 26-014 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Hideout | | 26-020 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | | | | **7.25%** |
| Military Recreation - Wasatch | (a) | 26-300 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.35%** |
| Military Recreation - Hideout | (a) | 26-301 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.35%** |
| Military Recreation - MWR Hotel | (a) | 26-302 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.35%** |
| Military Recreation - GAEC PID | (a) | 26-303 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 0.50% | 0.10% | | | 1.10% | | | **8.35%** |
| 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%** |
| Toquerville | | 27-024 | 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 October 1, 2025**

**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 Tax
CR = Capital City Revitalization Tax
(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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ST* | LS | CO | MT | MA | MF | CT | HT | HH | AT | CP | SM | RH | CZ | TO | TN | RR | CF | CR | Sales Rate |
| 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%** |
| MIDA NG - St George | (a) | 27-301 | 4.85% * | 1.00% | 0.25% | | | | | 0.30% | | 0.25% | | | | 0.10% | | | | | | **6.75%** |
| Wayne County | | 28-000 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 1.00% | | | | | | | **7.65%** |
| Bicknell | | 28-001 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | 1.00% | | | | | | | **7.95%** |
| Hanksville | | 28-005 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 1.00% | | | | | | | **7.65%** |
| Loa | | 28-007 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | 1.00% | | | | | | | **7.95%** |
| Lyman | | 28-008 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | | | | | | 1.00% | | | | | | | **7.65%** |
| Torrey | | 28-010 | 4.85% * | 1.00% | 0.25% | | | 0.30% | 0.25% | 0.30% | | | | | 1.00% | | | | | | | **7.95%** |
| 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% | 1.00% | | | | | **8.25%** |
| 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%** |
| MIDA NG - South Ogden | (a) | 29-302 | 4.85% * | 1.00% | 0.25% | 0.25% | 0.25% | | 0.25% | | | 0.25% | | 0.05% | | 0.10% | | | | | | **7.25%** |
| UIPA WW - Weber Co | (a) | 29-500 | 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 10/01/2025**

| Location | County City Code | Rate | Tax Type |
|---|---|---|---|
| Convention Centr Zone CCRZ | 18-604 | | New Convention Center Reinvestment Zone |
| UIPA AS - San Juan Co | 19-500 | | Inland Port new project area |
| UIPA PE - Cedar Fort | 25-502 | | Inland Port new project area |
| UIPA PE - Fairfield | 25-503 | | Inland Port new project area |