



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

- (a) Taxing entity is not an incorporated city or town
- (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
----------	-----------------------	---------------------------	-----------------	-------------------	----------------------------------	--------------------------	---------------------------	-------------------

*Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are exempt from the resort communities tax. These are in addition to transactions exempted from sales and use tax under the combined rate and the grocery food rate.

Instructions

Either the *Combined Sales and Use* tax rate **or** the *Grocery Food* tax rate will apply to all taxable transactions. The rates under *Transient Room*, *Prepared Food* and *Short Term Leasing* include the applicable *Combined Sales and Use* tax rate.

Only one rate will apply to a single transaction. For example, the rate of 12.82% applies to the total taxable transient room charges in West Haven City.

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>

In resort communities, the *Resort Exempt* rate is the Combined Sales and Use tax rate minus the resort community tax.



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Beaver County	01-000	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Beaver City	01-002	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
Milford	01-008	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Minersville	01-009	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
UIPA Min Mt - Beaver Co	(a) 01-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Min Mt - Beaver City	(a) 01-501	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
UIPA Min Mt - Milford	(a) 01-502	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Box Elder County	02-000	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Bear River	02-004	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Brigham	02-017	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
Corinne	02-025	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Deweyville	02-032	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Elwood	02-035	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Fielding	02-041	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Garland	02-044	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Honeyville	02-054	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Howell	02-057	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Mantua	02-069	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
Perry	02-086	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
Plymouth	02-090	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Portage	02-092	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Snowville	02-100	7.65%	3.00%	13.22%	8.65%	10.15%	7.65%	
Tremonton	02-113	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
Willard	02-120	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
MIDA NG - Brigham City	(a) 02-301	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
UIPA GS - Box Elder Co	(a) 02-500	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA GS - Brigham City	(a) 02-501	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
UIPA GS - Garland	(a) 02-502	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA GS - Tremonton	(a) 02-503	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
Cache County	03-000	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Amalga	03-001	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Clarkston	03-014	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Cornish	03-017	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Hyde Park	03-032	7.25%	3.00%	12.82%	8.25%	9.75%	7.25%	
Hyrum	03-033	7.30%	3.00%	13.87%	8.30%	9.80%	7.30%	
Lewiston	03-036	7.25%	3.00%	12.82%	8.25%	9.75%	7.25%	
Logan	03-038	7.30%	3.00%	13.87%	8.30%	9.80%	7.30%	
Mendon	03-041	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Millville	03-044	7.25%	3.00%	12.82%	8.25%	9.75%	7.25%	
Newton	03-047	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
North Logan	03-049	7.30%	3.00%	13.87%	8.30%	9.80%	7.30%	
Paradise	03-053	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Providence	03-056	7.30%	3.00%	13.87%	8.30%	9.80%	7.30%	
Richmond	03-059	7.30%	3.00%	12.87%	8.30%	9.80%	7.30%	
River Heights	03-060	7.30%	3.00%	12.87%	8.30%	9.80%	7.30%	
Smithfield	03-062	7.30%	3.00%	12.87%	8.30%	9.80%	7.30%	
Wellsville	03-076	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Trenton	03-081	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Nibley	03-098	7.30%	3.00%	12.87%	8.30%	9.80%	7.30%	
MIDA NG - Logan	(a) 03-301	7.30%	3.00%	13.87%	8.30%	9.80%	7.30%	
Cache Valley Transit	(a) 03-900	7.25%	3.00%	12.82%	8.25%	9.75%	7.25%	
Carbon County	04-000	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Helper	04-016	6.45%	3.00%	12.77%	7.45%	8.95%	6.45%	
Price	04-035	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Scofield	04-040	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Wellington	04-053	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
East Carbon	04-058	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
MIDA NG - Carbon Co	(a) 04-300	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
UIPA CC - Carbon Co	(a) 04-500	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
UIPA CC - Wellington	(a) 04-501	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	
Daggett County	05-000	7.65%	3.00%	13.22%	8.65%	10.15%	7.65%	
Dutch John	05-002	8.75%	3.00%	15.32%	9.75%	11.25%	8.75%	7.65%
Manila	05-006	7.65%	3.00%	14.22%	8.65%	10.15%	7.65%	
Davis County	06-000	7.15%	3.00%	12.47%	8.15%	16.65%	7.15%	
Bountiful	06-004	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Centerville	06-006	7.25%	3.00%	12.57%	8.25%	16.75%	7.25%	
Clearfield	06-008	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Fruit Heights	06-010	7.15%	3.00%	12.47%	8.15%	16.65%	7.15%	
Farmington	06-017	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Kaysville	06-026	7.25%	3.00%	12.57%	8.25%	16.75%	7.25%	
Payson	06-030	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
North Salt Lake	06-035	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
South Weber	06-045	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Sunset	06-048	7.15%	3.00%	13.47%	8.15%	16.65%	7.15%	
Syracuse	06-049	7.25%	3.00%	12.57%	8.25%	16.75%	7.25%	
West Point	06-056	7.15%	3.00%	12.47%	8.15%	16.65%	7.15%	
Woods Cross	06-057	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Clinton	06-059	7.25%	3.00%	12.57%	8.25%	16.75%	7.25%	
West Bountiful	06-061	7.25%	3.00%	13.57%	8.25%	16.75%	7.25%	
Falcon Hill Davis	(a) 06-300	7.15%	3.00%	15.00%	8.15%	16.65%	7.15%	
Falcon Hill Clearfield	(a) 06-301	7.15%	3.00%	15.00%	8.15%	16.65%	7.15%	
Falcon Hill Sunset	(a) 06-302	7.15%	3.00%	15.00%	8.15%	16.65%	7.15%	
Duchesne County	07-000	6.35%	3.00%	11.92%	7.35%	11.85%	6.35%	
Altamont	07-001	6.35%	3.00%	11.92%	7.35%	11.85%	6.35%	
Duchesne City	07-008	6.45%	3.00%	12.02%	7.45%	11.95%	6.45%	
Myton	07-017	6.35%	3.00%	11.92%	7.35%	11.85%	6.35%	
Roosevelt	07-019	6.75%	3.00%	13.82%	7.75%	12.25%	6.75%	
Tabiona	07-020	6.35%	3.00%	11.92%	7.35%	11.85%	6.35%	
Emery County	08-000	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Castle Dale	08-001	6.35%	3.00%	12.67%	7.35%	8.85%	6.35%	
Clawson	08-003	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Cleveland	08-004	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Elmo	08-007	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Emery City	08-008	6.35%	3.00%	12.67%	7.35%	8.85%	6.35%	
Ferron	08-009	6.35%	3.00%	12.67%	7.35%	8.85%	6.35%	
Green River	08-011	8.25%	3.00%	14.57%	9.25%	10.75%	8.25%	6.75%
Huntington	08-012	6.35%	3.00%	12.67%	7.35%	8.85%	6.35%	
Orangeville	08-016	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
UIPA CC - Emery Co	(a) 08-500	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
UIPA CC - Green River	(a) 08-501	8.25%	3.00%	14.57%	9.25%	10.75%	8.25%	6.75%
Garfield County	09-000	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
Antimony	09-001	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
Boulder	09-002	8.35%	3.00%	14.92%	9.35%	10.85%	8.35%	7.35%
Bryce Canyon	09-003	8.55%	3.00%	15.12%	9.55%	11.05%	8.55%	7.45%
Cannonville	09-004	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
Escalante	09-005	8.45%	3.00%	15.02%	9.45%	10.95%	8.45%	7.35%
Hatch	09-006	8.45%	3.00%	15.02%	9.45%	10.95%	8.45%	7.35%
Henrieville	09-008	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
Panguitch	09-011	8.35%	3.00%	14.92%	9.35%	10.85%	8.35%	7.35%
Tropic	09-015	8.35%	3.00%	14.92%	9.35%	10.85%	8.35%	7.35%
Grand County	10-000	6.85%	3.00%	12.42%	7.85%	16.35%	13.85%	



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Castle Valley	10-005	6.85%	3.00%	12.42%	7.85%	16.35%	13.85%	
Moab	10-011	8.85%	3.00%	15.92%	9.85%	18.35%	15.85%	7.25%
Iron County	11-000	6.65%	3.00%	11.97%	7.65%	9.15%	6.65%	
Cedar City	11-003	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Enoch	11-005	6.65%	3.00%	11.97%	7.65%	9.15%	6.65%	
Kanarraville	11-012	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	
Paragonah	11-018	6.65%	3.00%	11.97%	7.65%	9.15%	6.65%	
Parowan	11-019	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Brian Head	11-028	8.65%	3.00%	14.97%	9.65%	11.15%	8.65%	7.05%
MIDA NG - Cedar City	(a) 11-301	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Inland Port Iron Springs	(a) 11-501	6.65%	3.00%	11.97%	7.65%	9.15%	6.65%	
Juab County	12-000	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Eureka	12-009	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
Levan	12-019	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Mona	12-024	7.05%	3.00%	13.62%	8.05%	9.55%	7.05%	
Nephi	12-026	7.05%	3.00%	13.62%	8.05%	9.55%	7.05%	
Rocky Ridge Town	12-030	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Santaquin South	12-050	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
MIDA NG - Juab Co	(a) 12-300	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA Agri-Park	(a) 12-500	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Kane County	13-000	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
Alton	13-001	7.35%	3.00%	12.92%	8.35%	9.85%	7.35%	
Glendale	13-002	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
Kanab	13-004	8.45%	3.00%	15.02%	9.45%	10.95%	8.45%	7.45%
Orderville	13-007	8.35%	3.00%	14.92%	9.35%	10.85%	8.35%	7.35%
Big Water	13-010	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
Millard County	14-000	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Delta	14-010	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Fillmore	14-014	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Hinckley	14-023	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Holden	14-024	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Kanosh	14-026	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Leamington	14-028	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Lynndyl	14-030	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Meadow	14-034	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Oak City	14-037	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Scipio	14-040	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
MIDA NG - Fillmore	(a) 14-301	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
UIPA HC - Millard Co	(a) 14-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA HC - Fillmore	(a) 14-501	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Morgan County	15-000	6.70%	3.00%	12.02%	7.70%	16.20%	6.70%	
Morgan City	15-007	6.95%	3.00%	13.27%	7.95%	16.45%	6.95%	
Piute County	16-000	6.35%	3.00%	11.92%	7.35%	15.85%	6.35%	
Circleville	16-003	6.35%	3.00%	11.92%	7.35%	15.85%	6.35%	
Junction	16-005	6.35%	3.00%	11.92%	7.35%	15.85%	6.35%	
Kingston	16-006	6.35%	3.00%	11.92%	7.35%	15.85%	6.35%	
Marysvale	16-007	6.35%	3.00%	12.92%	7.35%	15.85%	6.35%	
Rich County	17-000	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Garden City	17-001	8.25%	3.00%	14.82%	9.25%	10.75%	8.25%	6.65%
Laketown	17-002	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Randolph	17-005	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Woodruff	17-010	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
Salt Lake County	18-000	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Alta	18-003	9.05%	3.00%	15.12%	10.05%	18.55%	9.05%	7.45%



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Brighton	18-010	8.55%	3.00%	15.62%	9.55%	18.05%	8.55%	7.45%
Bluffdale	18-019	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Cottonwood Heights	18-020	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Draper	18-039	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Herriman	18-060	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Holladay	18-065	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Midvale	18-093	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Millcreek	18-094	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Murray	18-096	7.65%	3.00%	14.72%	8.65%	17.15%	7.65%	
Riverton	18-118	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Salt Lake City	18-122	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
Sandy	18-131	7.45%	3.00%	15.02%	8.45%	16.95%	7.45%	
South Jordan	18-138	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
South Salt Lake	18-139	7.65%	3.00%	14.72%	8.65%	17.15%	7.65%	
Taylorsville	18-142	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
West Jordan	18-155	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
West Valley City	18-167	7.45%	3.00%	15.02%	8.45%	16.95%	7.45%	
Utah Data Center SL Co	(a) 18-300	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
MIDA MVP - SLC	(a) 18-301	10.05%	3.00%	15.00%	11.05%	19.55%	10.05%	7.45%
MIDA NG - SL Co	(a) 18-302	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
MIDA NG - Herriman	(a) 18-303	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
MIDA NG - Bluffdale	(a) 18-304	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
MIDA NG - Draper	(a) 18-305	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Copperton Township	18-401	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Emigration Canyon Township	18-402	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Kearns Township	18-403	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Magna Township	18-404	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
White City Township	18-405	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Inland Port Salt Lake City	(a) 18-501	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
Inland Port West Valley City	(a) 18-502	7.45%	3.00%	15.02%	8.45%	16.95%	7.45%	
Inland Port Magna	(a) 18-503	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Inland Port Salt Lake County	(a) 18-504	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
SLC Convention Hotel	(a) 18-601	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
Fairpark Dist	(a) 18-602	8.45%	3.00%	14.52%	9.45%	17.95%	8.45%	7.45%
Point of the Mt Authority	(a) 18-603	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Convention Center Revitalization Z	(c) 18-604	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
Salt Lake City HTRZ	(c) 18-701	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
Sandy HTRZ	(c) 18-702	7.45%	3.00%	15.02%	8.45%	16.95%	7.45%	
South Salt Lake HTRZ	(c) 18-703	7.65%	3.00%	14.72%	8.65%	17.15%	7.65%	
South Jordan HTRZ	(c) 18-704	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
San Juan County	19-000	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Blanding	19-002	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Bluff	19-004	7.45%	3.00%	14.02%	8.45%	9.95%	7.45%	6.35%
Monticello	19-009	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
MIDA NG - San Juan Co	(a) 19-300	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA AS - San Juan Co	(a) 19-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Sanpete County	20-000	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Centerfield	20-004	6.45%	3.00%	11.77%	7.45%	8.95%	6.45%	
Ephraim	20-008	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Fairview	20-009	6.75%	3.00%	12.07%	7.75%	9.25%	6.75%	
Fayette	20-010	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Fountain Green	20-011	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
Gunnison	20-014	6.75%	3.00%	12.07%	7.75%	9.25%	6.75%	
Manti	20-020	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	
Mayfield	20-021	6.45%	3.00%	11.77%	7.45%	8.95%	6.45%	
Moroni	20-023	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Mt. Pleasant	20-024	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Spring City	20-031	6.35%	3.00%	12.67%	7.35%	8.85%	6.35%	
Sterling	20-032	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	
Wales	20-033	6.35%	3.00%	11.67%	7.35%	8.85%	6.35%	
MIDA NG - Manti	(a) 20-301	6.65%	3.00%	12.97%	7.65%	9.15%	6.65%	
MIDA NG - Mt Pleasant	(a) 20-302	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
Sevier County	21-000	6.65%	3.00%	12.22%	7.65%	16.15%	6.65%	
Annabella	21-001	6.65%	3.00%	13.22%	7.65%	16.15%	6.65%	
Aurora	21-002	6.75%	3.00%	13.32%	7.75%	16.25%	6.75%	
Central Valley	21-007	6.65%	3.00%	12.22%	7.65%	16.15%	6.65%	
Elsinore	21-014	6.65%	3.00%	12.22%	7.65%	16.15%	6.65%	
Glenwood	21-018	6.65%	3.00%	12.22%	7.65%	16.15%	6.65%	
Joseph	21-025	6.65%	3.00%	13.22%	7.65%	16.15%	6.65%	
Koosharem	21-029	6.95%	3.00%	12.52%	7.95%	16.45%	6.95%	
Monroe	21-031	6.95%	3.00%	13.52%	7.95%	16.45%	6.95%	
Redmond	21-033	6.75%	3.00%	12.32%	7.75%	16.25%	6.75%	
Richfield	21-034	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
Salina	21-035	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
Sigurd	21-038	6.65%	3.00%	12.22%	7.65%	16.15%	6.65%	
MIDA NG - Richfield	(a) 21-301	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
Summit County	22-000	7.65%	3.00%	11.72%	8.65%	10.15%	7.65%	
Coalville	22-006	7.65%	3.00%	12.72%	8.65%	10.15%	7.65%	
Francis	22-013	7.65%	3.00%	11.72%	8.65%	10.15%	7.65%	
Henefer	22-017	7.65%	3.00%	12.72%	8.65%	10.15%	7.65%	
Kamas	22-022	7.65%	3.00%	12.72%	8.65%	10.15%	7.65%	
Oakley	22-029	7.65%	3.00%	11.72%	8.65%	10.15%	7.65%	
Park City	22-030	9.55%	3.00%	14.62%	10.55%	12.05%	9.55%	7.95%
Snyderville Basin Tr Dist	(a) 22-900	7.95%	3.00%	12.02%	8.95%	10.45%	7.95%	
Tooele County	23-000	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Erda	23-018	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Erda City West	23-020	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Grantsville	23-023	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Lakepoint City	23-031	6.90%	3.00%	13.47%	7.90%	9.40%	6.90%	
Lakepoint Transit	23-035	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Stockton	23-046	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Tooele City	23-048	7.00%	3.00%	13.57%	8.00%	9.50%	7.00%	
Vernon	23-050	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Wendover	23-052	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Rush Valley	23-056	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
Lincoln	(a) 23-065	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Stansbury Park	(a) 23-066	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Dugway Proving Grounds	(a) 23-301	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
MIDA NG - Tooele City	(a) 23-302	7.00%	3.00%	13.57%	8.00%	9.50%	7.00%	
UIPA Tooele Valley	(a) 23-500	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
UIPA Twenty Wells	(a) 23-501	7.00%	3.00%	12.57%	8.00%	9.50%	7.00%	
Uintah County	24-000	6.45%	3.00%	12.02%	7.45%	11.95%	6.45%	
Naples	24-014	6.95%	3.00%	13.52%	7.95%	12.45%	6.95%	
Vernal	24-024	6.95%	3.00%	13.52%	7.95%	12.45%	6.95%	
Ballard	24-028	6.45%	3.00%	13.02%	7.45%	11.95%	6.45%	
Utah County	25-000	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Alpine	25-001	7.45%	3.00%	13.02%	8.45%	16.95%	7.45%	
American Fork	25-002	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Bluffdale South	25-010	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Cedar Fort	25-019	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Draper City South	25-029	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
 (c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Eagle Mountain	25-030	7.35%	3.00%	13.92%	8.35%	16.85%	7.35%	
Fairfield	25-035	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Genola	25-038	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Goshen	25-043	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Lehi	25-066	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Lindon	25-070	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Mapleton	25-073	7.45%	3.00%	13.02%	8.45%	16.95%	7.45%	
Orem	25-083	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Payson	25-085	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Pleasant Grove	25-088	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Provo	25-090	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Salem	25-096	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Santaquin	25-097	7.45%	3.00%	13.02%	8.45%	16.95%	7.45%	
Saratoga Springs	25-098	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Highland	25-099	7.45%	3.00%	13.02%	8.45%	16.95%	7.45%	
Spanish Fork	25-103	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Springville	25-106	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Vineyard	25-117	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Cedar Hills	25-123	7.45%	3.00%	13.02%	8.45%	16.95%	7.45%	
Elk Ridge	25-124	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Woodland Hills	25-125	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
Utah Data Center Utah Co	(a) 25-300	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
MIDA MVP - Ut Co	(a) 25-301	8.95%	3.00%	15.00%	9.95%	18.45%	8.95%	7.35%
MIDA NG - Utah Co	(a) 25-302	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
MIDA NG - Bluffdale S	(a) 25-303	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
MIDA NG - Eagle Mt	(a) 25-304	7.35%	3.00%	13.92%	8.35%	16.85%	7.35%	
MIDA NG - Lehi	(a) 25-305	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
MIDA NG - American Fork	(a) 25-306	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
MIDA NG - Spanish Fork	(a) 25-307	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
UIPA - Fort	(a) 25-502	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
UIPA - Fort	(a) 25-503	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
	(c) 25-702	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
	(a) 25-800	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
	(a) 25-801	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
	(a) 25-802	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
ULA -	(a) 25-803	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
ULA Provo	(a) 25-804	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
ULA Vineyard	(a) 25-805	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Wasatch County	26-000	7.25%	3.00%	12.82%	8.25%	16.75%	14.25%	
Charleston	26-003	7.25%	3.00%	12.82%	8.25%	16.75%	14.25%	
Daniel	26-005	7.25%	3.00%	12.82%	8.25%	16.75%	14.25%	
Heber	26-008	7.55%	3.00%	14.12%	8.55%	17.05%	14.55%	
Independence	26-009	8.35%	3.00%	13.92%	9.35%	17.85%	15.35%	7.25%
Interlaken	26-010	7.25%	3.00%	12.82%	8.25%	16.75%	14.25%	
Midway	26-011	8.65%	3.00%	15.22%	9.65%	18.15%	15.65%	7.55%
Park City East	26-013	9.15%	3.00%	15.72%	10.15%	18.65%	16.15%	7.55%
Wallsburg	26-014	7.25%	3.00%	12.82%	8.25%	16.75%	14.25%	
Hideout	26-020	7.25%	3.00%	13.82%	8.25%	16.75%	14.25%	
Military Recreation - Wasatch	26-300	8.35%	3.00%	6.57%	9.35%	17.85%	15.35%	7.25%
Military Recreation - Hideout	26-301	8.35%	3.00%	6.57%	9.35%	17.85%	15.35%	7.25%
Military Recreation - MWR Hotel	26-302	8.35%	3.00%	15.00%	9.35%	17.85%	15.35%	7.25%
Military Recreation - GAEC PID	26-303	8.35%	3.00%	15.00%	9.35%	17.85%	15.35%	7.25%
Washington County	27-000	6.45%	3.00%	11.77%	7.45%	15.95%	13.45%	
Apple Valley	27-002	6.45%	3.00%	12.77%	7.45%	15.95%	13.45%	
Enterprise	27-005	6.45%	3.00%	11.77%	7.45%	15.95%	13.45%	
Hurricane	27-008	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Ivins	27-010	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	



UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
RATES APPLIED TO CERTAIN TRANSACTIONS

Rates In effect as of October 1, 2025

Please see instructions below

The rates below represent the total rate applied to certain transactions for each locality in the state.

(a) Taxing entity is not an incorporated city or town
(c) Reinvestment Zones are located within the respective city boundaries and have the same tax rates.

Please see instructions below.

Location	Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
La Verkin	27-011	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Leeds	27-012	6.45%	3.00%	12.77%	7.45%	15.95%	13.45%	
New Harmony	27-015	6.45%	3.00%	11.77%	7.45%	15.95%	13.45%	
Rockville	27-019	6.45%	3.00%	12.77%	7.45%	15.95%	13.45%	
St George	27-020	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Santa Clara	27-021	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Springdale	27-023	8.05%	3.00%	14.37%	9.05%	17.55%	15.05%	6.45%
Toquerville	27-024	6.45%	3.00%	12.77%	7.45%	15.95%	13.45%	
Virgin	27-026	7.45%	3.00%	13.77%	8.45%	16.95%	14.45%	6.45%
Washington City	27-027	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Hildale	27-035	6.45%	3.00%	12.77%	7.45%	15.95%	13.45%	
MIDA NG - St George	(a) 27-301	6.75%	3.00%	13.07%	7.75%	16.25%	13.75%	
Wayne County	28-000	7.65%	3.00%	13.22%	8.65%	10.15%	7.65%	
Bicknell	28-001	7.95%	3.00%	14.52%	8.95%	10.45%	7.95%	
Hanksville	28-005	7.65%	3.00%	14.22%	8.65%	10.15%	7.65%	
Loa	28-007	7.95%	3.00%	14.52%	8.95%	10.45%	7.95%	
Lyman	28-008	7.65%	3.00%	14.22%	8.65%	10.15%	7.65%	
Torrey	28-010	7.95%	3.00%	14.52%	8.95%	10.45%	7.95%	
Weber County	29-000	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Farr West	29-012	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Harrisville	29-016	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Hooper	29-018	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Huntsville	29-019	8.25%	3.00%	14.82%	9.25%	17.75%	8.25%	
Marriott-Slaterville	29-022	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
North Ogden	29-026	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Ogden	29-027	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Plain City	29-030	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Pleasant View	29-031	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Riverdale	29-036	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Roy	29-037	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
South Ogden	29-040	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Uintah	29-043	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Washington Terrace	29-049	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
West Haven	29-051	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Falcon Hill Riverdale	(a) 29-300	7.45%	3.00%	15.00%	8.45%	16.95%	7.45%	
Falcon Hill Roy	(a) 29-301	7.25%	3.00%	15.00%	8.25%	16.75%	7.25%	
MIDA NG - South Ogden	(a) 29-302	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
UIPA WW - Weber Co	(a) 29-500	7.25%	3.00%	11.82%	8.25%	16.75%	7.25%	