UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
OTHER SALES TAX RATES AND FEES

In addition to combined sales and use tax Rates In effect as of January 1, 2026

Please see instructions below

TR = Transient Room Tax (TRT) county-wide
SR = State Transient Room Tax
TM = Municipal Transient Room Tax
TT = Tourism Transient Room Tax
MD = MIDA Accommodations Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
OH = Off-Highway Vehicle Rental
FG = Tourism - Restaurant Tax

ES = E911 Emergency Telephone
SE = Unified Statewide 911
RN = Radio Network
TL = Municipal Telecommunication License Tax (formerly TC)
ET = Municipal Energy Tax (formerly ME)
(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.
*Monthly charge per telephone line
**See instructions

Location	Cnty/ City Code	Tax Return to be Filed:																
		Transient Room					Combined	Tourism					Telecommunications					Energy
		TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET

INSTRUCTIONS:

The taxes and fees in this section are in addition to the combined sales and use tax in the previous section. Only one combined rate from this section will apply to a given transaction. Please refer to Publication 25 for more information on the taxability of certain transactions.

**The municipal telecommunication license tax is a tax on the provider, not on the consumer. This rate should not be added to the combined sales and use tax rate from the previous section. If the tax is passed on to the consumer, the tax is included in the taxable base for combined sales tax purposes. See Utah Code 10-1-403 for more information.

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**

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			Transient Room					Combined	Tourism					Telecommunications					Energy
			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Beaver County		01-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Beaver City		01-002	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Milford		01-008	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Minersville		01-009	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA Min Mt - Beaver Co	(a)	01-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Min Mt - Beaver City	(a)	01-501	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA Min Mt - Milford	(a)	01-502	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Box Elder County		02-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Bear River		02-004	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Brigham		02-017	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Corinne		02-025	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		4.000%
Deweyville		02-032	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Elwood		02-035	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Fielding		02-041	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Garland		02-044	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
Honeyville		02-054	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Howell		02-057	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Mantua		02-069	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Perry		02-086	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Plymouth		02-090	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Portage		02-092	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Snowville		02-100	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Tremonton		02-113	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Willard		02-120	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Brigham City	(a)	02-301	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA GS - Box Elder Co	(a)	02-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA GS - Brigham City	(a)	02-501	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA GS - Garland	(a)	02-502	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
UIPA GS - Tremonton	(a)	02-503	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Cache County		03-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Amalga		03-001	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Clarkston		03-014	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Cornish		03-017	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Hyde Park		03-032	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Hyrum		03-033	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	0.90%	6.000%
Lewiston		03-036	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Logan		03-038	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Mendon		03-041	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Millville		03-044	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.00%	6.000%
Newton		03-047	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		

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North Logan	03-049	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Paradise	03-053	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Providence	03-056	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Richmond	03-059	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
River Heights	03-060	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Smithfield	03-062	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Wellsville	03-076	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Trenton	03-081	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		3.000%
Nibley	03-098	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Logan	(a) 03-301	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Cache Valley Transit	(a) 03-900	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Carbon County	04-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Helper	04-016	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Price	04-035	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Scofield	04-040	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Wellington	04-053	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
East Carbon	04-058	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Carbon Co	(a) 04-300	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA CC - Carbon Co	(a) 04-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA CC - Wellington	(a) 04-501	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Daggett County	05-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Dutch John	05-002	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Manila	05-006	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Davis County	06-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Bountiful	06-004	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Centerville	06-006	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Clearfield	06-008	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Fruit Heights	06-010	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Farmington	06-017	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Kaysville	06-026	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Layton	06-030	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
North Salt Lake	06-035	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Weber	06-045	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Sunset	06-048	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Syracuse	06-049	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
West Point	06-056	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Woods Cross	06-057	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	2.00%	6.000%
Clinton	06-059	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
West Bountiful	06-061	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Falcon Hill Davis	(a) 06-300					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%

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Falcon Hill Clearfield	(a)	06-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Falcon Hill Sunset	(a)	06-302					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Duchesne County		07-000	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25		
Altamont		07-001	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25		
Duchesne City		07-008	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Myton		07-017	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Roosevelt		07-019	4.50%	1.07%	1.50%			7.07%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Tabiona		07-020	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25		
Emery County		08-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Castle Dale		08-001	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	3.000%
Clawson		08-003	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Cleveland		08-004	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Elmo		08-007	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Emery City		08-008	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ferron		08-009	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	3.000%
Green River		08-011	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Huntington		08-012	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Orangeville		08-016	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA CC - Emery Co	(a)	08-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA CC - Green River	(a)	08-501	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Garfield County		09-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Antimony		09-001	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Boulder		09-002	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Bryce Canyon		09-003	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Cannonville		09-004	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Escalante		09-005	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
Hatch		09-006	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Henrieville		09-008	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Panguitch		09-011	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Tropic		09-015	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Grand County		10-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Castle Valley		10-005	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Moab		10-011	4.50%	1.07%	1.50%			7.07%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.00%	3.000%
Iron County		11-000	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Cedar City		11-003	4.25%	1.07%	1.00%			6.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Enoch		11-005	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Kanarraville		11-012	4.25%	1.07%	1.00%			6.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Paragonah		11-018	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Parowan		11-019	4.25%	1.07%	1.00%			6.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%

UTAH CODE TITLE 59, CHAPTER 12
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OTHER SALES TAX RATES AND FEES

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Location		Cnty/ City Code	Tax Return to be Filed:															
			Transient Room					Combined	Tourism					Telecommunications					Energy
			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Brian Head		11-028	4.25%	1.07%	1.00%			6.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Cedar City	(a)	11-301	4.25%	1.07%	1.00%			6.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Inland Port Iron Springs	(a)	11-501	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Juab County		12-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Eureka		12-009	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Levan		12-019	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Mona		12-024	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Nephi		12-026	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Rocky Ridge Town		12-030	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Santaquin South		12-050	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Juab Co	(a)	12-300	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA Agri-Park	(a)	12-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Kane County		13-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Alton		13-001	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Glendale		13-002	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Kanab		13-004	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Orderville		13-007	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Big Water		13-010	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Millard County		14-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Delta		14-010	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
Fillmore		14-014	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Hinckley		14-023	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
Holden		14-024	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		3.000%
Kanosh		14-026	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Leamington		14-028	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Lynndyl		14-030	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Meadow		14-034	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Oak City		14-037	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Scipio		14-040	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
MIDA NG - Fillmore	(a)	14-301	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA HC - Millard Co	(a)	14-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA HC - Fillmore	(a)	14-501	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Morgan County		15-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Morgan City		15-007	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Piute County		16-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Circleville		16-003	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Junction		16-005	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Kingston		16-006	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Marysvale		16-007	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		

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			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Rich County		17-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Garden City		17-001	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Laketown		17-002	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Randolph		17-005	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Woodruff		17-010	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Salt Lake County		18-000	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Alta		18-003	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Brighton		18-010	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Bluffdale		18-019	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Cottonwood Heights		18-020	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Draper		18-039	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Herriman		18-060	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Holladay		18-065	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Midvale		18-093	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Millcreek		18-094	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Murray		18-096	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Riverton		18-118	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Salt Lake City		18-122	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Sandy		18-131	4.25%	1.32%	1.50%	0.50%		7.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Jordan		18-138	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Salt Lake		18-139	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Taylorsville		18-142	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
West Jordan		18-155	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
West Valley City		18-167	4.25%	1.32%	1.50%	0.50%		7.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Utah Data Center SL Co	(a)	18-300	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
MIDA MVP - SLC	(a)	18-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - SL Co	(a)	18-302	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Herriman	(a)	18-303	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Bluffdale	(a)	18-304	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Draper	(a)	18-305	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Copperton		18-401	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Emigration Canyon		18-402	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Kearns		18-403	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Magna		18-404	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
White City		18-405	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Inland Port Salt Lake City	(a)	18-501	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Inland Port West Valley City	(a)	18-502	4.25%	1.32%	1.50%	0.50%		7.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Inland Port Magna	(a)	18-503	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Inland Port Salt Lake County	(a)	18-504	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
SLC Convention Hotel	(a)	18-601	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%

UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
OTHER SALES TAX RATES AND FEES

In addition to combined sales and use tax
Rates In effect as of January 1, 2026

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			Transient Room					Combined	Tourism					Telecommunications					Energy
			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Fairpark Dist	(a)	18-602	4.25%	1.32%		0.50%		6.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Point of the Mt Authority	(a)	18-603	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Convention Centr Zone CCRZ	(c)	18-604	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Salt Lake City HTRZ	(c)	18-701	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Sandy HTRZ	(c)	18-702	4.25%	1.32%	1.50%	0.50%		7.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Salt Lake HTRZ	(c)	18-703	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Jordan HTRZ	(c)	18-704	4.25%	1.32%	1.00%	0.50%		7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
San Juan County		19-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Blanding		19-002	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Bluff		19-004	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		3.000%
Monticello		19-009	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - San Juan Co	(a)	19-300	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA AS - San Juan Co	(a)	19-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Sanpete County		20-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Centerfield		20-004	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ephraim		20-008	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Fairview		20-009	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Fayette		20-010	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Fountain Green		20-011	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		5.000%
Gunnison		20-014	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Manti		20-020	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Mayfield		20-021	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Moroni		20-023	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Mt. Pleasant		20-024	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Spring City		20-031	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Sterling		20-032	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Wales		20-033	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
MIDA NG - Manti	(a)	20-301	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Mt Pleasant	(a)	20-302	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Sevier County		21-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Annabella		21-001	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Aurora		21-002	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Central Valley		21-007	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Elsinore		21-014	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	3.000%
Glenwood		21-018	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Joseph		21-025	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Koosharem		21-029	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Monroe		21-031	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Redmond		21-033	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Richfield		21-034	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.00%	5.000%

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		Transient Room					Combined	Tourism					Telecommunications					Energy
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Salina	21-035	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Sigurd	21-038	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
MIDA NG - Richfield (a)	21-301	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Summit County	22-000	3.00%	1.07%				4.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Coalville	22-006	3.00%	1.07%	1.00%			5.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Francis	22-013	3.00%	1.07%				4.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Henefer	22-017	3.00%	1.07%	1.00%			5.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Kamas	22-022	3.00%	1.07%	1.00%			5.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%
Oakley	22-029	3.00%	1.07%				4.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Park City (b)	22-030	3.00%	1.07%	1.00%			5.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Snyderville Basin Tr Dist (b)	22-900	3.00%	1.07%				4.07%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Tooele County	23-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Erda	23-018	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Erda City West	23-020	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Grantsville	23-023	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Lake Point	23-031	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Lake Point Transit	23-035	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Stockton	23-046	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Tooele City	23-048	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Vernon	23-050	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Wendover	23-052	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Rush Valley	23-056	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Lincoln (a)	23-065	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Stansbury Park (a)	23-066	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Dugway Proving Grounds (a)	23-301	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
MIDA NG - Tooele City (a)	23-302	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA Tooele Valley (a)	23-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Twenty Wells (a)	23-501	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Uintah County	24-000	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25		
Naples	24-014	4.50%	1.07%	1.00%			6.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Vernal	24-024	4.50%	1.07%	1.00%			6.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ballard	24-028	4.50%	1.07%	1.00%			6.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Utah County	25-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Alpine	25-001	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	2.10%	6.000%
American Fork	25-002	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Bluffdale South	25-010	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Cedar Fort	25-019	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Draper City South	25-029	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Eagle Mountain	25-030	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%

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Fairfield		25-035	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Genola		25-038	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
Goshen		25-043	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Lehi		25-066	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Lindon		25-070	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Mapleton		25-073	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Orem		25-083	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Payson		25-085	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Pleasant Grove		25-088	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Provo		25-090	4.50%	1.07%	1.50%			7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Salem		25-096	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Santaquin		25-097	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Saratoga Springs		25-098	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Highland		25-099	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Spanish Fork		25-103	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Spring Lake		25-105	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Springville		25-106	4.50%	1.07%	1.50%			7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Vineyard		25-117	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Cedar Hills		25-123	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Elk Ridge		25-124	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Woodland Hills		25-125	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Utah Data Center Utah Co	(a)	25-300	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
MIDA Sundance - Ut Co	(a)	25-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Utah Co	(a)	25-302	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Bluffdale S	(a)	25-303	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Eagle Mt	(a)	25-304	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Lehi	(a)	25-305	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - American Fork	(a)	25-306	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - Spanish Fork	(a)	25-307	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA PE - Cedar Fort	(a)	25-502	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA PE - Fairfield	(a)	25-503	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Vineyard HTRZ	(c)	25-702	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
ULA Utah County	(a)	25-800	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
ULA Genola	(a)	25-801	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
ULA Lehi	(a)	25-802	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
ULA Lindon	(a)	25-803	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
ULA Provo	(a)	25-804	4.50%	1.07%	1.50%			7.07%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
ULA Vineyard	(a)	25-805	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Wasatch County		26-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Charleston		26-003	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Daniel		26-005	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	4.000%

UTAH CODE TITLE 59, CHAPTER 12
SALES & USE TAX ACT
OTHER SALES TAX RATES AND FEES

In addition to combined sales and use tax
Rates In effect as of January 1, 2026

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Location		Cnty/ City Code	Tax Return to be Filed:															
			Transient Room					Combined	Tourism					Telecommunications					Energy
			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Heber		26-008	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Independence		26-009	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	
Interlaken		26-010	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Midway		26-011	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Park City East		26-013	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Wallsburg		26-014	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Hideout		26-020	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Military Recreation - Wasatch	(a)	26-300	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Military Recreation - Hideout	(a)	26-301	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Military Recreation - MWR Hotel	(a)	26-302					15.00%	15.00%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Military Recreation - GAEC PID	(a)	26-303					15.00%	15.00%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Washington County		27-000	4.25%	1.07%				5.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Apple Valley		27-002	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Enterprise		27-005	4.25%	1.07%				5.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Hurricane		27-008	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ivins		27-010	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	4.500%
La Verkin		27-011	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Leeds		27-012	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
New Harmony		27-015	4.25%	1.07%				5.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Rockville		27-019	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
St George		27-020	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Santa Clara		27-021	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Springdale		27-023	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Toquerville		27-024	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Virgin		27-026	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		5.000%
Washington City		27-027	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Hildale		27-035	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - St George	(a)	27-301	4.25%	1.07%	1.00%			6.32%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Wayne County		28-000	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Bicknell		28-001	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Hanksville		28-005	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
Loa		28-007	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Lyman		28-008	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Torrey		28-010	4.50%	1.07%	1.00%			6.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Weber County		29-000	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Farr West		29-012	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Harrisville		29-016	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Hooper		29-018	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Huntsville		29-019	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	2.00%	6.000%
Marriott-Slaterville		29-022	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%

UTAH CODE TITLE 59, CHAPTER 12

SALES & USE TAX ACT

OTHER SALES TAX RATES AND FEES

In addition to combined sales and use tax Rates In effect as of January 1, 2026

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			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
North Ogden		29-026	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ogden		29-027	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Ogden Valley		29-028	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		
Plain City		29-030	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Pleasant View		29-031	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Riverdale		29-036	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Roy		29-037	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
South Ogden		29-040	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Uintah		29-043	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
Washington Terrace		29-049	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
West Haven		29-051	4.50%	1.07%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	
Falcon Hill Riverdale	(a)	29-300					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
Falcon Hill Roy	(a)	29-301					15.00%	15.00%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
MIDA NG - South Ogden	(a)	29-302	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	6.000%
UIPA WW - Weber Co	(a)	29-500	4.50%	1.07%				4.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		

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		TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 01/01/2026

Location	County City Code	Rate	Tax Type
Carbon County	04-000	4.50% ††	Transient Room Tax - County
Davis County	06-000	4.50% ††	Transient Room Tax - County
Emery County	08-000	4.50% ††	Transient Room Tax - County
Morgan County	15-000	4.50% ††	Transient Room Tax - County
Sanpete County	20-000	4.50% ††	Transient Room Tax - County
Orangeville	08-016	1.00% †	Transient Room Tax - Municipal
Henefer	22-017	6.00% †	Municipal Energy Tax
Genola	25-038	6.00% †	Municipal Energy Tax
Emigration Canyon	18-402	6.00% †	Municipal Energy Tax
Emigration Canyon	18-402	3.50% †	Telecommunications
Spring Lake	25-105		New Incorporation
Ogden Valley	29-028		New Incorporation

† New tax
†† Rate Increase