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 July 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 Beaver County	(a)	01-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA 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 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 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 Box Elder County	(a)	02-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA 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 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 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%
UIPA Willard	(a)	02-504	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%

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		TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Newton	03-047	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
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 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 Carbon County	(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 Carbon County	(a) 04-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA 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%

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MIDA Davis County	(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%
MIDA 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%
MIDA 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		
UIPA Duchesne	(a)	07-500	4.50%	1.07%				5.57%	2.50%	3.00%	5.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Roosevelt	(a)	07-501	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%
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 Emery County	(a)	08-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA 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%

UTAH CODE TITLE 59, CHAPTER 12
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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
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%
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 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%
UIPA Iron County	(a)	11-501	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Cedar City	(a)	11-502	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%
UIPA Parowan	(a)	11-503	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%
UIPA Enoch	(a)	11-504	4.25%	1.07%				5.32%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25	3.50%	5.000%
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 Juab County	(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 Juab County	(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%	1.00%			6.57%	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 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 Millard County	(a)	14-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA 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		

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		TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
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		
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	3.50%	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%
MIDA Salt Lake Co Data Center (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 Salt Lake City (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 Salt Lake County (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 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 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 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%

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 July 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
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%
UIPA 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%
UIPA 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%
UIPA 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	3.50%	6.000%
UIPA 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%
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	3.50%	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%
Salt Lake Central HTRZ	(c)	18-705	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 San Juan County	(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 San Juan County	(a)	19-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Blanding	(a)	19-501	4.50%	1.07%	1.00%			6.57%	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 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 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%
UIPA Ephraim	(a)	20-501	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 Gunnison	(a)	20-502	4.50%	1.07%				5.57%	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		

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		Transient Room					Combined	Tourism					Telecommunications					Energy
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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%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
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%
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	3.50%	4.000%
MIDA 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%
UIPA Richfield (a)	21-501	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%
UIPA Salina (a)	21-502	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%
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		
MIDA 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 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%
MIDA Tooele Army Depot (a)	23-303	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
UIPA Tooele County (a)	23-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		

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UIPA Grantsville	(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%	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 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%	1.00%			6.57%	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%
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%
MIDA Utah County Data Center	(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 MVP Utah County	(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 Utah County	(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 Bluffdale South	(a)	25-303	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 Eagle Mountain	(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 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 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%

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 July 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.
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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
MIDA 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 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 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		
UIPA Spanish Fork	(a)	25-504	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 Payson	(a)	25-505	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%
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		6.000%
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%
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%
MIDA Wasatch County	(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%
MIDA 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%
MIDA 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%
MIDA 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	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%	7.00%	1.00%	0.73	0.25	0.27	1.25		
Apple Valley		27-002	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%
Enterprise		27-005	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%	6.000%
Hurricane		27-008	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%
Ivins		27-010	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%
La Verkin		27-011	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%
Leeds		27-012	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%
New Harmony		27-015	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%	6.000%
Rockville		27-019	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		
St George		27-020	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%
Santa Clara		27-021	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%
Springdale		27-023	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%
Toquerville		27-024	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%
Virgin		27-026	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		5.000%

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			TR	SR	TM	TT	MD	Trans Rate	MV	FF	ST Lease	OH	FG	ES*	SE*	RN*	Tot ES*	TL**	ET
Washington City		27-027	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%
Hildale		27-035	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%
MIDA St. George	(a)	27-301	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%
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%
UIPA Wayne County	(a)	28-500	4.50%	1.07%				5.57%	2.50%		2.50%		1.00%	0.73	0.25	0.27	1.25		
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%	3.000%
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%	1.00%			6.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		6.000%
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%	
MIDA 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%
MIDA 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 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 Weber County	(a)	29-500	4.50%	1.07%				5.57%	2.50%	7.00%	9.50%		1.00%	0.73	0.25	0.27	1.25		

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 July 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

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 07/01/2026

Location	County City Code	Rate	Tax Type
Sigurd Town	21-038	4.00% †	Municipal Energy Tax
Ogden Valley	29-028	6.00% †	Municipal Energy Tax
Cottonwood Heights	18-020	3.50% †	Municipal Telecom Tax
Sigurd Town	21-038	3.50% †	Municipal Telecom Tax
Hinckley	14-023	1.00% †	Transient Room Tax - Municipal
Ogden Valley	29-028	1.00% †	Transient Room Tax - Municipal
Washington County	27-ALL	4.50% ††	Transient Room Tax - County
Bluffdale South	25-010	1.00% †	Transient Room Tax - Municipal
Draper City South	25-029	1.00% †	Transient Room Tax - Municipal
MIDA NG - Bluffdale S	25-303	1.00% †	Transient Room Tax - Municipal
Inland Port Magna	18-503	6.00% †	Municipal Energy
ULA Genola	25-801	6.00% †	Municipal Energy
Marriott-Slaterville	29-022	3.00% †	Municipal Energy
Inland Port Magna	18-503	3.50% †	Municipal Telecom
Point of the Mountain Auth.	18-603	3.50% †	Municipal Telecom
UIPA Duchesne County	07-500		Inland Port new project area
UIPA Roosevelt	07-501		Inland Port new project area
UIPA Enoch	11-504		Inland Port new project area
UIPA Blanding	19-501		Inland Port new project area
UIPA Payson	25-505		Inland Port new project area

† New tax
†† Rate Increase