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

Rates In effect as of July 1, 2026

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.

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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 Beaver County	(a)	01-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Beaver City	(a)	01-501	7.35%	3.00%	13.92%	8.35%	9.85%	7.35%	
UIPA 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 Brigham City	(a)	02-301	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
UIPA Box Elder County	(a)	02-500	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA Brigham City	(a)	02-501	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
UIPA Garland	(a)	02-502	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA Tremonton	(a)	02-503	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
UIPA Willard	(a)	02-504	6.95%	3.00%	13.52%	7.95%	9.45%	6.95%	
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 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%	11.92%	7.35%	8.85%	6.35%	
Helper		04-016	6.45%	3.00%	13.02%	7.45%	8.95%	6.45%	
Price		04-035	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Scofield		04-040	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	

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Wellington		04-053	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
East Carbon		04-058	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
MIDA Carbon County	(a)	04-300	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Carbon County	(a)	04-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Wellington	(a)	04-501	6.65%	3.00%	13.22%	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%	12.72%	8.15%	16.65%	7.15%	
Bountiful		06-004	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Centerville		06-006	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Clearfield		06-008	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Fruit Heights		06-010	7.15%	3.00%	12.72%	8.15%	16.65%	7.15%	
Farmington		06-017	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Kaysville		06-026	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
Layton		06-030	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
North Salt Lake		06-035	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
South Weber		06-045	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Sunset		06-048	7.15%	3.00%	13.72%	8.15%	16.65%	7.15%	
Syracuse		06-049	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
West Point		06-056	7.15%	3.00%	12.72%	8.15%	16.65%	7.15%	
Woods Cross		06-057	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
Clinton		06-059	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
West Bountiful		06-061	7.25%	3.00%	13.82%	8.25%	16.75%	7.25%	
MIDA Davis County	(a)	06-300	7.15%	3.00%	15.00%	8.15%	16.65%	7.15%	
MIDA Clearfield	(a)	06-301	7.25%	3.00%	15.00%	8.25%	16.75%	7.25%	
MIDA 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%	
UIPA Duchesne	(a)	07-500	6.35%	3.00%	11.92%	7.35%	11.85%	6.35%	
UIPA Roosevelt	(a)	07-501	6.75%	3.00%	13.82%	7.75%	12.25%	6.75%	
Emery County		08-000	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Castle Dale		08-001	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Clawson		08-003	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Cleveland		08-004	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Elmo		08-007	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Emery City		08-008	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Ferron		08-009	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Green River		08-011	8.25%	3.00%	14.82%	9.25%	10.75%	8.25%	6.75%
Huntington		08-012	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Orangeville		08-016	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
UIPA Emery County	(a)	08-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Green River	(a)	08-501	8.25%	3.00%	14.82%	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%	

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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	7.35%	3.00%	12.92%	8.35%	16.85%	14.35%	
Castle Valley		10-005	7.35%	3.00%	12.92%	8.35%	16.85%	14.35%	
Moab		10-011	9.35%	3.00%	16.42%	10.35%	18.85%	16.35%	7.75%
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 Cedar City	(a)	11-301	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
UIPA Iron County	(a)	11-501	6.65%	3.00%	11.97%	7.65%	9.15%	6.65%	
UIPA Cedar City	(a)	11-502	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
UIPA Parowan	(a)	11-503	6.75%	3.00%	13.07%	7.75%	9.25%	6.75%	
UIPA Enoch	(a)	11-504	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	6.75%	3.00%	12.32%	7.75%	9.25%	6.75%	
MIDA Juab County	(a)	12-300	6.65%	3.00%	12.22%	7.65%	9.15%	6.65%	
UIPA Juab County	(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	8.45%	3.00%	15.02%	9.45%	10.95%	8.45%	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%	12.92%	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 Fillmore	(a)	14-301	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
UIPA Millard County	(a)	14-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Fillmore	(a)	14-501	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Morgan County		15-000	6.70%	3.00%	12.27%	7.70%	16.20%	6.70%	
Morgan City		15-007	6.95%	3.00%	13.52%	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%	

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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%
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%	
MIDA Salt Lake Co Data Center	(a)	18-300	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
MIDA Salt Lake City	(a)	18-301	10.05%	3.00%	15.00%	11.05%	19.55%	10.05%	7.45%
MIDA Salt Lake County	(a)	18-302	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
MIDA Herriman	(a)	18-303	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
MIDA Bluffdale	(a)	18-304	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
MIDA Draper	(a)	18-305	7.45%	3.00%	14.52%	8.45%	16.95%	7.45%	
Copperton		18-401	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Emigration Canyon		18-402	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Kearns		18-403	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
Magna		18-404	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
White City		18-405	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
UIPA Salt Lake City	(a)	18-501	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	7.45%
UIPA West Valley City	(a)	18-502	7.45%	3.00%	15.02%	8.45%	16.95%	7.45%	
UIPA Magna	(a)	18-503	7.45%	3.00%	13.52%	8.45%	16.95%	7.45%	
UIPA 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%	
Salt Lake Central HTRZ	(c)	18-705	8.45%	3.00%	15.52%	9.45%	17.95%	8.45%	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	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
MIDA San Juan County	(a)	19-300	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA San Juan County	(a)	19-500	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
UIPA Blanding	(a)	19-501	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Sanpete County		20-000	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Centerfield		20-004	6.45%	3.00%	12.02%	7.45%	8.95%	6.45%	

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Location		Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
Ephraim		20-008	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Fairview		20-009	6.75%	3.00%	12.32%	7.75%	9.25%	6.75%	
Fayette		20-010	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Fountain Green		20-011	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Gunnison		20-014	6.75%	3.00%	12.32%	7.75%	9.25%	6.75%	
Manti		20-020	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
Mayfield		20-021	6.45%	3.00%	12.02%	7.45%	8.95%	6.45%	
Moroni		20-023	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
Mt. Pleasant		20-024	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
Spring City		20-031	6.35%	3.00%	12.92%	7.35%	8.85%	6.35%	
Sterling		20-032	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
Wales		20-033	6.35%	3.00%	11.92%	7.35%	8.85%	6.35%	
MIDA Manti	(a)	20-301	6.65%	3.00%	13.22%	7.65%	9.15%	6.65%	
MIDA Mt. Pleasant	(a)	20-302	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
UIPA Ephraim	(a)	20-501	6.75%	3.00%	13.32%	7.75%	9.25%	6.75%	
UIPA Gunnison	(a)	20-502	6.75%	3.00%	12.32%	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%	13.52%	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	6.95%	3.00%	12.52%	7.95%	16.45%	6.95%	
MIDA Richfield	(a)	21-301	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
UIPA Richfield	(a)	21-501	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
UIPA Salina	(a)	21-502	7.05%	3.00%	13.62%	8.05%	16.55%	7.05%	
Summit County		22-000	8.75%	3.00%	12.82%	9.75%	11.25%	8.75%	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	9.05%	3.00%	13.12%	10.05%	11.55%	9.05%	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%	
Lake Point		23-031	6.90%	3.00%	13.47%	7.90%	9.40%	6.90%	
Lake Point Transit		23-035	6.90%	3.00%	12.47%	7.90%	9.40%	6.90%	
Stockton		23-046	7.60%	3.00%	13.17%	8.60%	10.10%	7.60%	
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%	
MIDA Dugway Proving Grounds	(a)	23-301	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
MIDA Tooele City	(a)	23-302	7.00%	3.00%	13.57%	8.00%	9.50%	7.00%	
MIDA Tooele Army Depot	(a)	23-303	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	

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UIPA Tooele County	(a)	23-500	6.60%	3.00%	12.17%	7.60%	9.10%	6.60%	
UIPA Grantsville	(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%	13.92%	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%	13.92%	8.35%	16.85%	7.35%	
Eagle Mountain		25-030	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
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%	
Spring Lake		25-105	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
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%	
MIDA Utah County Data Center	(a)	25-300	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
MIDA MVP Utah County	(a)	25-301	8.95%	3.00%	15.00%	9.95%	18.45%	8.95%	7.35%
MIDA Utah County	(a)	25-302	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
MIDA Bluffdale South	(a)	25-303	7.35%	3.00%	13.92%	8.35%	16.85%	7.35%	
MIDA Eagle Mountain	(a)	25-304	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
MIDA Lehi	(a)	25-305	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
MIDA American Fork	(a)	25-306	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
MIDA Spanish Fork	(a)	25-307	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
UIPA Cedar Fort	(a)	25-502	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
UIPA Fairfield	(a)	25-503	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
UIPA Spanish Fork	(a)	25-504	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
UIPA Payson	(a)	25-505	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
Vineyard HTRZ	(c)	25-702	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
ULA Utah County	(a)	25-800	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
ULA Genola	(a)	25-801	7.35%	3.00%	12.92%	8.35%	16.85%	7.35%	
ULA Lehi	(a)	25-802	7.45%	3.00%	14.02%	8.45%	16.95%	7.45%	
ULA Lindon	(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%	

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Location		Cnty/ City Code	Combined Sales and Use	Grocery Food	Transient Room	Prepared Food (Restaurant)	Short Term Leasing	Off Highway Vehicle	Resort Exempt*
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%	
MIDA Wasatch County		26-300	8.35%	3.00%	6.57%	9.35%	17.85%	15.35%	7.25%
MIDA Hideout		26-301	8.35%	3.00%	6.57%	9.35%	17.85%	15.35%	7.25%
MIDA MWR Hotel		26-302	8.35%	3.00%	15.00%	9.35%	17.85%	15.35%	7.25%
MIDA 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%	12.02%	7.45%	15.95%	13.45%	
Apple Valley		27-002	6.45%	3.00%	13.02%	7.45%	15.95%	13.45%	
Enterprise		27-005	6.45%	3.00%	12.02%	7.45%	15.95%	13.45%	
Hurricane		27-008	7.08%	3.00%	13.65%	8.08%	16.58%	14.08%	
Ivins		27-010	6.75%	3.00%	13.32%	7.75%	16.25%	13.75%	
La Verkin		27-011	7.08%	3.00%	13.65%	8.08%	16.58%	14.08%	
Leeds		27-012	6.78%	3.00%	13.35%	7.78%	16.28%	13.78%	
New Harmony		27-015	6.45%	3.00%	12.02%	7.45%	15.95%	13.45%	
Rockville		27-019	6.78%	3.00%	13.35%	7.78%	16.28%	13.78%	
St George		27-020	6.75%	3.00%	13.32%	7.75%	16.25%	13.75%	
Santa Clara		27-021	6.75%	3.00%	13.32%	7.75%	16.25%	13.75%	
Springdale		27-023	8.38%	3.00%	14.95%	9.38%	17.88%	15.38%	6.78%
Toquerville		27-024	6.78%	3.00%	13.35%	7.78%	16.28%	13.78%	
Virgin		27-026	7.78%	3.00%	14.35%	8.78%	17.28%	14.78%	6.78%
Washington City		27-027	6.75%	3.00%	13.32%	7.75%	16.25%	13.75%	
Hildale		27-035	6.45%	3.00%	13.02%	7.45%	15.95%	13.45%	
MIDA St. George	(a)	27-301	6.75%	3.00%	13.32%	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	9.05%	3.00%	15.62%	10.05%	11.55%	9.05%	7.95%
UIPA Wayne County	(a)	28-500	7.65%	3.00%	13.22%	8.65%	10.15%	7.65%	
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%	
Ogden Valley		29-028	7.25%	3.00%	12.82%	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%	
MIDA Riverdale	(a)	29-300	7.45%	3.00%	15.00%	8.45%	16.95%	7.45%	
MIDA Roy	(a)	29-301	7.25%	3.00%	15.00%	8.25%	16.75%	7.25%	
MIDA South Ogden	(a)	29-302	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	
UIPA Weber County	(a)	29-500	7.25%	3.00%	12.82%	8.25%	16.75%	7.25%	