

Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

tax.utah.gov

Tax Bulletin 1-25

Effective: April 1, 2025

Re: Sales Tax Rate Changes

Cache and Sevier Counties Impose County Option Sales and Use Tax to Fund Transportation

Utah Code §59-12-2216 allows a county option sales and use tax of up to 0.3 percent to fund a fixed guideway, public transit or highways.

Cache County and Sevier County will impose this tax at 0.3 percent starting April 1, 2025.

The 0.3 percent increase will raise the combined sales tax rate in all locations within Cache County and Sevier County.

Huntsville Imposes City or Town Option Sales and Use Taxes

Information regarding the Huntsville city or town option tax has been corrected by Tax Bulletin 7-25.

Mapleton and Saratoga Springs Impose Botanical, Cultural, Recreational and Zoological Tax

Utah Code §59-12-1402 allows a city or town to impose a botanical, cultural, recreational and zoological organizations or facilities tax of 0.1 percent on taxable sales.

Mapleton (Utah County) and Saratoga Springs (Utah County) will impose the botanical, cultural, recreational and zoological tax starting April 1, 2025.

The new combined sales tax rate in Mapleton and Saratoga Springs will be 7.45 percent.

Hatch Imposes Resort Communities Tax

Utah Code §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Hatch (Garfield County) will begin imposing the resort communities tax on April 1, 2025. Sellers must collect 1.1 percent resort communities tax on all taxable sales in Hatch starting on that date. This will raise the combined sales and use tax rate in Hatch from 7.35 percent to 8.45 percent.

Exemptions

Certain sales are exempt from the resort communities tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)
- Modular, manufactured and mobile homes (TC-62X)

NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort communities tax.

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Big Water Repeals Resort Communities Tax

Effective April 1, 2025, Big Water (Kane County) will repeal the resort communities tax authorized under Utah Code §59-12-401 (1.1 percent).

The new combined sales tax rate in Big Water will be 7.35 percent.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- April 2025 (monthly filers)
- April-June 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

Get the tax rate for each location on our website at **tax.utah.gov/sales**.

QUESTIONS...

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