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

Rates In effect as of 01/01/2000

ST = State Sales & Use Tax
LS = Local Sales & Use Tax
MT = Mass Transit Tax
RH = Rural Hospital Tax
CZ = Botanical, Cultural, Zoo Tax
HT = Highways Tax
CO = County Option Sales Tax
TR = Transient Room Tax
TM = Municipality Transient Room Tax
TT = Tourism-Transient Room Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
FG = Tourism-Restaurant Tax
RR = Resort Revenue Tax
ME = Municipal Energy
TO = Town Option
(a) Tax is collected locally

Location	Cnty/ City Code	ST	LS	MT	RH	CZ	HT	CO	Combined Sales Rate	TO	TR	TM	TT	Combined Trans Rate	MV	FF	FG	RR	ME
		Tax Return to be Filed:																	
		Sales & Use Tax Return								Town Opt	Transient Room				Tourism			Resort	Energy
Beaver County	01-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Beaver City	01-002	4.750%	1.000%		1.000%			0.250%	7.000%		3.000%			3.000%	2.500%				6.000%
Milford	01-008	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				5.000%
Minersville	01-009	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				6.000%
Box Elder County	02-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Bear River	02-004	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Brigham	02-017	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		2.250%
Corinne	02-025	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Deweyville	02-032	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Elwood	02-035	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Fielding	02-041	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Garland	02-044	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		4.000%
Honeyville	02-054	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Howell	02-057	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mantua	02-069	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Perry	02-086	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		2.000%
Plymouth	02-090	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Portage	02-092	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Snowville	02-100	4.750%	1.000%					0.250%	6.000%	1.000%	3.000%			3.000%	2.500%		1.000%		
Tremonton	02-113	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Willard	02-120	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Cache County	03-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Amalga	03-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Clarkston	03-014	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Cornish	03-017	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Hyde Park	03-032	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Hyrum	03-033	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Lewiston	03-036	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Logan	03-038	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Mendon	03-041	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Millville	03-044	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		3.000%
Newton	03-047	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
North Logan	03-049	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Paradise	03-053	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Providence	03-056	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		4.000%
Richmond	03-059	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
River Heights	03-060	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		3.000%
Smithfield	03-062	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Wellsville	03-076	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		5.000%
Trenton	03-081	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		

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	Cnty/	Tax Return to be Filed:																	
	City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Nibley	03-098	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Carbon County	04-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Helper	04-016	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Price	04-035	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%		6.000%
Scofield	04-040	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Sunnyside	04-046	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Wellington	04-053	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
East Carbon	04-058	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Daggett County	05-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Manila	05-006	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Davis County	06-000	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Bountiful	06-004	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Centerville	06-006	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Clearfield	06-008	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Fruit Heights	06-010	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Farmington	06-017	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Kaysville	06-026	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
Layton	06-030	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
North Salt Lake	06-035	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
South Weber	06-045	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Sunset	06-048	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
Syracuse	06-049	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		3.000%
West Point	06-056	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Woods Cross	06-057	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Clinton	06-059	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Bountiful	06-061	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Duchesne County	07-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	3.000%	1.000%		
Altamont	07-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	3.000%	1.000%		
Duchesne City	07-008	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	3.000%	1.000%		6.000%
Myton	07-017	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	3.000%	1.000%		5.000%
Roosevelt	07-019	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	(a)		3.000%	2.500%	3.000%	1.000%		6.000%
Tabiona	07-020	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	3.000%	1.000%		
Emery County	08-000	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Castle Dale	08-001	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				3.000%
Clawson	08-003	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Cleveland	08-004	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Elmo	08-007	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Emery City	08-008	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				6.000%
Ferron	08-009	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				1.000%
Green River	08-011	4.750%	1.000%				0.250%		6.000%		3.000%	1.000%		4.000%	2.500%			1.500%	

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	Cnty/	Tax Return to be Filed:																	
	City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Huntington	08-012	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				6.000%
Orangeville	08-016	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				3.000%
Garfield County	09-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Antimony	09-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Boulder	09-002	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%	1.000%	
Cannonville	09-004	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Escalante	09-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		4.000%
Hatch	09-006	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Henrieville	09-008	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Panguitch	09-011	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%	1.000%	6.000%
Tropic	09-015	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%	1.000%	
Grand County	10-000	4.750%	1.000%					0.250%	6.000%		(a)				2.500%	3.000%	1.000%		
Castle Valley	10-005	4.750%	1.000%					0.250%	6.000%		(a)				2.500%	3.000%	1.000%		
Moab	10-011	4.750%	1.000%				0.250%	0.250%	6.250%		(a)	1.500%			2.500%	3.000%	1.000%	1.500%	3.000%
East Green River	10-025	4.750%	1.000%				0.250%	0.250%	6.250%		(a)	1.000%			2.500%	3.000%	1.000%	1.500%	
Iron County	11-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Cedar City	11-003	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Enoch	11-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		1.000%
Kanarraville	11-012	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Paragonah	11-018	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Parowan	11-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Brian Head	11-028	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%	1.500%	5.000%
Juab County	12-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Eureka	12-009	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Levan	12-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mona	12-024	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Nephi	12-026	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		
Rocky Ridge Town	12-030	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Kane County	13-000	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%		
Alton	13-001	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%		
Glendale	13-002	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%		
Kanab	13-004	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%	1.000%	
Orderville	13-007	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%		
Big Water	13-010	4.750%	1.000%		1.000%				6.750%		3.000%			3.000%	2.500%		1.000%		
Millard County	14-000	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Delta	14-010	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				4.000%
Fillmore	14-014	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Hinckley	14-023	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				4.000%
Holden	14-024	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				

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	Cnty/ City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Kanosh	14-026	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Leamington	14-028	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Lynndyl	14-030	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Meadow	14-034	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Oak City	14-037	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				
Scipio	14-040	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%				4.000%
Morgan County	15-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Morgan City	15-007	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Piute County	16-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Circleville	16-003	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Junction	16-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Kingston	16-006	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Marysvale	16-007	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Rich County	17-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Garden City	17-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Laketown	17-002	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Randolph	17-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		5.000%
Woodruff	17-010	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Salt Lake County	18-000	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Alta	18-003	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%	1.000%	
Bluffdale	18-019	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Draper	18-039	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Herriman	18-060	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Holladay-Cottonwood	18-065	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Midvale	18-093	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Murray	18-096	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Riverton	18-118	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
Salt Lake City	18-122	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
Sandy	18-131	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		4.000%
South Jordan	18-138	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
South Salt Lake	18-139	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%	1.000%	0.500%	4.500%	2.500%	7.000%	1.000%		5.000%
Taylorsville	18-142	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		
West Jordan	18-155	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		5.500%
West Valley City	18-167	4.750%	1.000%	0.250%		0.100%		0.250%	6.350%		3.000%		0.500%	3.500%	2.500%	7.000%	1.000%		6.000%
San Juan County	19-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%				
Blanding	19-002	4.750%	1.000%					0.250%	6.000%		3.000%	1.000%		4.000%	2.500%				
Monticello	19-009	4.750%	1.000%					0.250%	6.000%		3.000%	1.000%		4.000%	2.500%			0.500%	6.000%
Sanpete County	20-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Centerfield	20-004	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%

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		Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Cnty/ City Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Ephraim	20-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Fairview	20-009	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Fayette	20-010	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Fountain Green	20-011	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Gunnison	20-014	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Manti	20-020	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mayfield	20-021	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Moroni	20-023	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Mt. Pleasant	20-024	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Spring City	20-031	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Sterling	20-032	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Wales	20-033	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Sevier County	21-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Annabella	21-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Aurora	21-002	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Elsinore	21-014	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Glenwood	21-018	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Joseph	21-025	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Koosharem	21-029	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Monroe	21-031	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Redmond	21-033	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Richfield	21-034	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	(a)		3.000%	2.500%	7.000%	1.000%		3.000%
Salina	21-035	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	(a)		3.000%	2.500%	7.000%	1.000%		
Sigurd	21-038	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Summit County	22-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Coalville	22-006	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Francis	22-013	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Henefer	22-017	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Kamas	22-022	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		4.000%
Oakley	22-029	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Park City	22-030	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%	1.000%	6.000%
Tooele County	23-000	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		
Erda	23-017	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Grantsville	23-023	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Lakepoint	23-030	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Lincoln	23-065	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Ophir	23-037	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		
Stockton	23-046	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		5.000%
Tooele City	23-048	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Vernon	23-050	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		

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ME = Municipal Energy
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	Cnty/	Tax Return to be Filed:																	
	City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Wendover	23-052	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		
Rush Valley	23-056	4.750%	1.000%						5.750%		3.000%			3.000%	2.500%		1.000%		
Stansbury Park	23-066	4.750%	1.000%	0.250%					6.000%		3.000%			3.000%	2.500%		1.000%		
Uintah County	24-000	4.750%	1.000%			0.100%		0.250%	6.100%		3.000%			3.000%	2.500%	3.000%	1.000%		
Naples	24-014	4.750%	1.000%			0.100%		0.250%	6.100%		3.000%			3.000%	2.500%	3.000%	1.000%		6.000%
Vernal	24-024	4.750%	1.000%			0.100%	0.250%	0.250%	6.350%		3.000%			3.000%	2.500%	3.000%	1.000%		6.000%
Ballard	24-028	4.750%	1.000%			0.100%		0.250%	6.100%		3.000%			3.000%	2.500%	3.000%	1.000%		
Utah County	25-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Alpine	25-001	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
American Fork	25-002	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		5.000%
Cedar Fort	25-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Eagle Mountain	25-030	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Genola	25-038	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Goshen	25-043	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Lehi	25-066	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Lindon	25-070	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%		3.500%
Mapleton	25-073	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Orem	25-083	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%		5.360%
Payson	25-085	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Pleasant Grove	25-088	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		5.051%
Provo	25-090	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Provo Canyon	25-093	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		
Salem	25-096	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		
Santaquin	25-097	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Saratoga Springs	25-098	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Highland	25-099	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Spanish Fork	25-103	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		6.000%
Springville	25-106	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%	(a)		3.000%	2.500%		1.000%		
Vineyard	25-117	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Cedar Hills	25-123	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%		1.000%		5.000%
Elk Ridge	25-124	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Woodland Hills	25-125	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		6.000%
Wasatch County	26-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Charleston	26-003	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Heber	26-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%	1.000%		4.000%	2.500%		1.000%		5.000%
Midway	26-011	4.750%	1.000%					0.250%	6.000%		3.000%	1.000%		4.000%	2.500%		1.000%		5.000%
Wallsburg	26-014	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Washington County	27-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Enterprise	27-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Hurricane	27-008	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%

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	Cnty/	Tax Return to be Filed:																	
	City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME
Ivins	27-010	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		3.000%
La Verkin	27-011	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
Leeds	27-012	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
New Harmony	27-015	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Rockville	27-019	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
St George	27-020	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Santa Clara	27-021	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Springdale	27-023	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%	1.500%	
Toquerville	27-024	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		1.500%
Virgin	27-026	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		4.000%
Washington City	27-027	4.750%	1.000%				0.250%	0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Hildale	27-035	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%	7.000%	1.000%		
Wayne County	28-000	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Bicknell	28-001	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Hanksville	28-005	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Loa	28-007	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Lyman	28-008	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Torrey	28-010	4.750%	1.000%					0.250%	6.000%		3.000%			3.000%	2.500%		1.000%		
Weber County	29-000	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Farr West	29-012	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Harrisville	29-016	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Huntsville	29-019	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Marriott-Slaterville	29-022	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
North Ogden	29-026	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Ogden	29-027	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Plain City	29-030	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Pleasant View	29-031	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Riverdale	29-036	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Roy	29-037	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		5.000%
South Ogden	29-040	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
Uintah	29-043	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		
Washington Terrace	29-049	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		6.000%
West Haven	29-051	4.750%	1.000%	0.250%				0.250%	6.250%		3.000%			3.000%	2.500%	7.000%	1.000%		

COMMENTS:

Taxes Imposed or Adopted with an effective date of 01/01/2000:

The City of Holladay-Cottonwood in Salt Lake County was incorporated November 29, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Springville has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of January 1, 2000.

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

Rates In effect as of 01/01/2000

ST = State Sales & Use Tax
LS = Local Sales & Use Tax
MT = Mass Transit Tax
RH = Rural Hospital Tax
CZ = Botanical, Cultural, Zoo Tax
HT = Highways Tax
CO = County Option Sales Tax
TR = Transient Room Tax
TM = Municipality Transient Room Tax
TT = Tourism-Transient Room Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
FG = Tourism-Restaurant Tax
RR = Resort Revenue Tax
ME = Municipal Energy
TO = Town Option
(a) Tax is collected locally

	Cnty/	Tax Return to be Filed:																	
	City	Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME

Midway City has imposed the Municipal Transient Room tax effective January 1, 2000 at the rate of 1% on taxable rents. (Cnty/City code 26-011)

Taxes Imposed or Adopted with an effective date of 10/01/99:

Sevier County has adopted and imposed a seven percent (7%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of Sevier County.The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation and collection of the tax. The Sevier County ordinance shall become effective as of October 1, 1999.

Lindon City has imposed the Municipal Transient Room tax effective October 1, 1999 at the rate of 1% on taxable rents. (Cnty/City code 25-070)

Roosevelt City has imposed the Municipal Transient Room tax at the rate of 1.5% on taxable rents. Section 59-12-354 provides that "a municipality imposing a transient room tax...may collect the tax and is not required to transmit revenues...to the commission; or contract with the commission to collect the tax." This change will commence and take effect as of October 1, 1999.

Taxes Imposed or Adopted with an effective date of 07/01/99:

Gunnison City (20-014) has adopted the 1/4% Highways tax effective July 1, 1999 as authorized under section 59-12-1001.

The Town of Herriman in Salt Lake County was incorporated June 1, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

The City of Marriott-Slaterville in Weber County was incorporated August 4, 1998. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

Taxes Imposed or Adopted with an effective date of 04/01/99:

Washington City (27-027) and Ivins Town (27-010) have adopted the 1/4% Highways tax effective April 1, 1999 as authorized under section 59-12-1001.

The Town of Springdale has increased the Resort Communities Tax from 1% to 1.5% effective April 1, 1999 in accordance with section 59-12-402.

The Town of Hanksville in Wayne County was incorporated January 6, 1999. It has adopted the 1% local option sales and use tax in accordance with section 59-12-201, et seq.

Taxes Imposed or Adopted with an effective date of 01/01/99:

The following municipalities have adopted the 1/4% Highways tax effective January 1, 1999 as authorized under section 59-12-1001:
Santa Clara (27-021)
St. George (27-020)
LaVerkin (27-011)
Hurricane (27-008)
Vernal (24-024)
Price (04-035)
Heber City (26-008)

Additional Short Term Leasing - 4%:

Davis, Salt Lake, Washington, and Weber Counties have adopted and imposed the additional four percent (4%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of these counties. The ordinances provide for the performance by the State Tax Commission of all functions incident to the administration, operation and collection of the tax. The ordinances shall become effective as of January 1, 1999.

Taxes Imposed or Adopted with an effective date of 10/01/98:

The following municipalities have imposed the municipal transient room tax at a rate of 1% and have elected to have the Tax Commision administer this tax.
- Blanding, San Juan County (Cnty/City code 19-002)
- Monticello, San Juan County (Cnty/City code 19-009)
- Orem, Utah County (Cnty/City code 25-083)

Heber City, Wasatch County previously adopted the municipal transient room tax at a rate of 1%. Originally, the tax was collected locally. Effective 10/01/98, the Tax Commission will

Ephraim City has adopted the 1/4% Highways tax effective October 1, 1998 as authorized under section 59-12-1001.

Washington County has adopted and imposed a three percent (3%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses

Taxes Imposed or Adopted with an effective date of 07/01/98:

Two towns have adopted the local option sales and use tax at a rate of 1%. They are:
- Rocky Ridge, Juab County (Cnty/City code 12-030)
- New Harmony, Washington County (Cnty/City code 27-015)

South Salt Lake City has imposed the Municipal Transient Room tax effective July 1, 1998 at the rate of 1% on taxable rents. (Cnty/City code 18-139)

Green River City, including East Green River has imposed the Municipal Transient Room tax effective July 1, 1998 at the rate of 1% on taxable rents. (Cnty/City codes 08-011 and 10-

The town of Boulder, Garfield County has adopted and imposed the Resort Communities Tax at the rate of 1%, subject to exemptions provided for in Section 59-12-104. In addition, the Resort Communities Tax exempts wholesale sales and sales of single items for which consideration paid is $2,500 or more. The ordinance becomes effective as of July 1, 1998.

Taxes Imposed or Adopted with an effective date of 04/01/98:

Snowville Town has imposed the new Town Option Sales and Use tax authorized by the Utah State Legislature effective April 1, 1998.

The new town of Saratoga Springs, Utah County (Cnty/City Code 25-098) adopted the local option sales and use tax effective April 1, 1998.

Price City has imposed the Municipal Transient Room tax effective April 1, 1998 at the rate of 1% on taxable rents.

The following municipalities have adopted the 1/4% Highways tax effective April 1, 1998 as authorized under section 59-12-1001:
Salina

Juab County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Juab County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Juab County ordinance shall become effective as of January 1, 1996.

Taxes Imposed or Adopted with an effective date of 10/01/95:

Davis County has adopted and imposed a three percent (3%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of Davis County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Davis County ordinance shall become effective as of October 1, 1995.

Taxes Imposed or Adopted with an effective date of 7/01/95:

Cedar Fort has adopted an ordinance imposing the one percent (1%) municipal sales and use tax as authorized by the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated. The tax is levied upon every retail sale of tangible personal property, services, and meals made within the Town of Cedar Fort. The effective date of the ordinance is July 1, 1995. The ordinance also provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. (Previous to the ordinance, all businesses in the Town of Cedar Fort were remitting local sales taxes to Utah County.) Cedar Fort has been assigned a county/city code of 25-019.

Castle Valley has adopted an ordinance imposing the one percent (1%) municipal sales and use tax as authorized by the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated. The tax is levied upon every retail sale of tangible personal property, services, and meals made within the Town of Castle Valley. The effective date of the ordinance is July 1, 1995. The ordinance also provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. (Previous to the ordinance, all businesses in the Town of Castle Valley were remitting local sales taxes to Grand County.) Castle Valley has been assigned a county/city code of 10-005.

Duchesne County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Duchesne County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Duchesne County ordinance shall become effective as of July 1, 1995.

Duchesne County has adopted and imposed a three percent (3%) tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. The tax applies to all businesses within the incorporated and unincorporated areas of Duchesne County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Duchesne County ordinance shall become effective as of July 1, 1995.

Taxes Imposed or Adopted with an effective date of 4/01/95: None

Taxes Imposed or Adopted with an effective date of 1/1/95:

On November 8, 1994, the municipalities of Spanish Fork, Mapleton, Payson, Salem and unincorporated Provo Canyon located in Utah County voted to be annexed to, and become part of the Utah Transit Authority public transit district. The mass transit tax of 1/4 of 1% will become effective January 1, 1995. The tax will fund public transportation systems. The combined Sales Tax Rate in these municipalities will be 6.125%.

Beaver City has adopted the 1% Rural City Hospital Tax and the ordinance shall become effective as of January 1, 1995.

Provo Canyon, located within unincorporated Utah County, has been assigned a county/city code of 25-093.

Taxes Imposed or Adopted with an effective date of 10/01/94: None

Taxes Imposed or Adopted with an effective date of 7/01/94:

Tooele County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Tooele County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Tooele County ordinance shall become effective as of July 1, 1994.

Daggett County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Daggett County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Daggett County ordinance shall become effective as of July 1, 1994.

Tooele County has increased the Transient Room Tax from 1.5% to 3% effective July 1, 1994. It was passed and adopted May 3, 1994.

The Town of Alta has increased the "Resort Communities Tax" from 7/8ths of 1% to 1 % effective July 1, 1994. It was passed and adopted by Alta on April 14, 1994.

The legislature of the State of Utah has repealed the "flood control" tax by decreasing the state sales and use tax rate from 5.000% to 4.875%. This act takes effect July 1, 1994.

Taxes Imposed or Adopted with an effective date of 5/01/94:

The Town of Tropic has adopted and imposed a one percent Resort Communities Tax subject to exemptions provided for in Section 59-12-104. In addition, the Resort Communities Tax exempts wholesale sales and sales of single items for which consideration paid is $2,500 or more. The ordinance becomes effective as of May 1, 1994.

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

Rates In effect as of 01/01/2000

ST = State Sales & Use Tax
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MT = Mass Transit Tax
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CZ = Botanical, Cultural, Zoo Tax
HT = Highways Tax
CO = County Option Sales Tax
TR = Transient Room Tax
TM = Municipality Transient Room Tax
TT = Tourism-Transient Room Tax
MV = Motor Vehicle Rental Tax
FF = Tourism-Short Term Leasing Tax
FG = Tourism-Restaurant Tax
RR = Resort Revenue Tax
ME = Municipal Energy
TO = Town Option
(a) Tax is collected locally

	Cnty/ City	Tax Return to be Filed:																	
		Sales & Use Tax Return							Combined	Town Opt	Transient Room			Combined	Tourism			Resort	Energy
Location	Code	ST	LS	MT	RH	CZ	HT	CO	Sales Rate	TO	TR	TM	TT	Trans Rate	MV	FF	FG	RR	ME

Taxes Imposed or Adopted with an effective date of 4/01/94:

None

Taxes Imposed or Adopted with an effective date of 1/01/94:

Garfield County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Garfield County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Garfield County ordinance shall become effective as of January 1, 1994. (PLEASE NOTE THIS COMMENT WAS NOT ON THE 1/1/94 RATE CHART)

On November 2, 1993, the municipalities of Alpine, Highland, and the Town of Cedar Hills located in Utah County voted to be annexed to, and become part of the Utah Transit Authority public transit district. The mass transit tax of 1/4 of 1% will become effective January 1, 1994. The tax will fund public transportation systems. The combined Sales Tax Rate in these municipalities is 6.250%.

Taxes Imposed or Adopted with an effective date of 10/01/93:

Antimony town has adopted an ordinance imposing the one percent municipal sales and use tax as authorized by the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated. The tax is levied upon every retail sale of tangible personal property, services, and meals made within the Town of Antimony. The effective date of the ordinance is October 1, 1993. The ordinance also provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. (Previous to the ordinance, all businesses in the Town of Antimony were remitting local sales taxes to Garfield County.)

Taxes Imposed or Adopted with an effective date of 07/01/93:

The legislature has enacted House Bill 404 (County Option Funding For Rural County Hospitals) and Senate Bill 109 (County Option Funding For Botanical, Cultural, & Zoological Organizations). These bills provide for a sales tax on a county-option basis. The optional sales tax rate for rural hospitals is 1%. The optional sales tax rate for Botanical, Cultural, & Zoological organizations is 1/10%.

San Juan County has increased the Transient Room Tax from 2% to 3% effective July 1, 1993.

Kane County has adopted the 1% Rural Hospital Tax and the ordinance shall become effective as of July 1, 1993.

Salt Lake County has adopted the additional 1/2% "Transient Room" tax under Tourism, 59-12-603 (c). The ordinance shall become effective as of July 1, 1993.

Rich County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Rich County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Rich County ordinance shall become effective as of July 1, 1993.

	UTAH CODE TITLE 59, CHAPTER 12 SALES & USE TAX ACT TAX RATES Rates In effect as of 01/01/2000	ST = State Sales & Use Tax LS = Local Sales & Use Tax MT = Mass Transit Tax RH = Rural Hospital Tax CZ = Botanical, Cultural, Zoo Tax HT = Highways Tax CO = County Option Sales Tax TR = Transient Room Tax TM = Municipality Transient Room Tax	TT = Tourism-Transient Room Tax MV = Motor Vehicle Rental Tax FF = Tourism-Short Term Leasing Tax FG = Tourism-Restaurant Tax RR = Resort Revenue Tax ME = Municipal Energy TO = Town Option (a) Tax is collected locally

Location	Cnty/ City Code	Tax Return to be Filed: Sales & Use Tax Return ST	LS	MT	RH	CZ	HT	CO	Combined Sales Rate	Town Opt TO	Transient Room TR	TM	TT	Combined Trans Rate	Tourism MV	FF	FG	Resort RR	Energy ME

The Town of Hiawatha, in Carbon County, was disincorporated as of November 20, 1992. All books, documents, records, papers and seal of Hiawatha Town have been deposited with the Carbon County Clerk for safe keeping and reference.

Taxes Imposed or Adopted with an effective date of 04/01/93:

Sevier County has adopted and imposed a one percent (1%) tax on the sale of all prepared foods and beverages sold by restaurants within the incorporated and unincorporated areas of Sevier County. The ordinance provides for the performance by the State Tax Commission of all functions incident to the administration, operation, and collection of the tax. The Sevier County ordinance shall become effective as of April 1, 1993.