

PART 1 OF 2



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

Tax Rates Subject to Streamline Sales Tax Rules  
 OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 2019

Please see instructions below

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways							Hosp	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR		CF
Beaver County	01-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Beaver City	01-002	4.85% *	1.00%	0.25%							0.25%	1.00%								7.35%
Milford	01-008	4.85% *	1.00%	0.25%							0.25%									6.35%
Minersville	01-009	4.85% *	1.00%	0.25%							0.25%									6.35%
Box Elder County	02-000	4.85% *	1.00%	0.25%																6.10%
Bear River	02-004	4.85% *	1.00%	0.25%																6.10%
Brigham	02-017	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Corinne	02-025	4.85% *	1.00%	0.25%																6.10%
Deweyville	02-032	4.85% *	1.00%	0.25%																6.10%
Elwood	02-035	4.85% *	1.00%	0.25%																6.10%
Fielding	02-041	4.85% *	1.00%	0.25%																6.10%
Garland	02-044	4.85% *	1.00%	0.25%																6.10%
Honeyville	02-054	4.85% *	1.00%	0.25%																6.10%
Howell	02-057	4.85% *	1.00%	0.25%																6.10%
Mantua	02-069	4.85% *	1.00%	0.25%																6.10%
Perry	02-086	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Plymouth	02-090	4.85% *	1.00%	0.25%																6.10%
Portage	02-092	4.85% *	1.00%	0.25%																6.10%
Snowville	02-100	4.85% *	1.00%	0.25%												1.00%				7.10%
Tremonton	02-113	4.85% *	1.00%	0.25%																6.10%
Willard	02-120	4.85% *	1.00%	0.25%	0.30%	0.25%														6.65%
Cache County	03-000	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Amalga	03-001	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Clarkston	03-014	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Cornish	03-017	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Hyde Park	03-032	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Hyrum	03-033	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Lewiston	03-036	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Logan	03-038	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Mendon	03-041	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Millville	03-044	4.85% *	1.00%	0.25%	0.25%			0.25%			0.25%				0.10%					6.95%
Newton	03-047	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
North Logan	03-049	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Paradise	03-053	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Providence	03-056	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Richmond	03-059	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
River Heights	03-060	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Smithfield	03-062	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Wellsville	03-076	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Trenton	03-081	4.85% *	1.00%	0.25%				0.25%			0.25%				0.10%					6.70%
Nibley	03-098	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%



PART 1 OF 2



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

Tax Rates Subject to Streamline Sales Tax Rules  
 OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 2019

Please see instructions below

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways							Hosp RH	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT		SM	CZ	MZ	TO	TN	RR		CF
Elmo	08-007	4.85% *	1.00%	0.25%							0.25%									6.35%
Emery City	08-008	4.85% *	1.00%	0.25%							0.25%									6.35%
Ferron	08-009	4.85% *	1.00%	0.25%							0.25%									6.35%
Green River	08-011	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%				1.50%		8.25%
Huntington	08-012	4.85% *	1.00%	0.25%							0.25%									6.35%
Orangeville	08-016	4.85% *	1.00%	0.25%							0.25%									6.35%
Garfield County	09-000	4.85% *	1.00%	0.25%								1.00%								7.10%
Antimony	09-001	4.85% *	1.00%	0.25%								1.00%								7.10%
Boulder	09-002	4.85% *	1.00%	0.25%								1.00%					1.00%			8.10%
Bryce Canyon	09-003	4.85% *	1.00%	0.25%								1.00%					1.10%			8.20%
Cannonville	09-004	4.85% *	1.00%	0.25%								1.00%								7.10%
Escalante	09-005	4.85% *	1.00%	0.25%								1.00%					1.10%			8.20%
Hatch	09-006	4.85% *	1.00%	0.25%								1.00%								7.10%
Henrieville	09-008	4.85% *	1.00%	0.25%								1.00%								7.10%
Panguitch	09-011	4.85% *	1.00%	0.25%								1.00%					1.00%			8.10%
Tropic	09-015	4.85% *	1.00%	0.25%								1.00%					1.00%			8.10%
Grand County	10-000	4.85% *	1.00%	0.25%							0.25%	0.50%								6.85%
Castle Valley	10-005	4.85% *	1.00%	0.25%							0.25%	0.50%								6.85%
Moab	10-011	4.85% *	1.00%	0.25%				0.30%			0.25%	0.50%					1.60%			8.75%
Iron County	11-000	4.85% *	1.00%	0.25%																6.10%
Cedar City	11-003	4.85% *	1.00%	0.25%										0.10%						6.20%
Enoch	11-005	4.85% *	1.00%	0.25%																6.10%
Kanarraville	11-012	4.85% *	1.00%	0.25%																6.10%
Paragonah	11-018	4.85% *	1.00%	0.25%																6.10%
Parowan	11-019	4.85% *	1.00%	0.25%																6.10%
Brian Head	11-028	4.85% *	1.00%	0.25%				0.30%						0.10%			1.60%			8.10%
Cedar Highlands	11-030	4.85% *	1.00%	0.25%																6.10%
Juab County	12-000	4.85% *	1.00%	0.25%																6.10%
Eureka	12-009	4.85% *	1.00%	0.25%																6.10%
Levan	12-019	4.85% *	1.00%	0.25%																6.10%
Mona	12-024	4.85% *	1.00%	0.25%																6.10%
Nephi	12-026	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Rocky Ridge Town	12-030	4.85% *	1.00%	0.25%																6.10%
Santaquin South	12-050	4.85% *	1.00%	0.25%	0.25%															6.35%
Kane County	13-000	4.85% *	1.00%	0.25%								1.00%								7.10%
Alton	13-001	4.85% *	1.00%	0.25%								1.00%								7.10%
Glendale	13-002	4.85% *	1.00%	0.25%								1.00%								7.10%
Kanab	13-004	4.85% *	1.00%	0.25%								1.00%					1.00%			8.10%
Orderville	13-007	4.85% *	1.00%	0.25%								1.00%					1.00%			8.10%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT  
**COMBINED SALES AND USE TAX RATES**  
 Tax Rates Subject to Streamline Sales Tax Rules  
**OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**  
 Rates In effect as of April 1, 2019

Please see instructions below

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways								Hosp	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR	CF	
Big Water	13-010	4.85% *	1.00%	0.25%									1.00%							7.10%
Millard County	14-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Delta	14-010	4.85% *	1.00%	0.25%							0.25%									6.35%
Fillmore	14-014	4.85% *	1.00%	0.25%							0.25%									6.35%
Hinckley	14-023	4.85% *	1.00%	0.25%							0.25%									6.35%
Holden	14-024	4.85% *	1.00%	0.25%							0.25%									6.35%
Kanosh	14-026	4.85% *	1.00%	0.25%							0.25%									6.35%
Leamington	14-028	4.85% *	1.00%	0.25%							0.25%									6.35%
Lynndyl	14-030	4.85% *	1.00%	0.25%							0.25%									6.35%
Meadow	14-034	4.85% *	1.00%	0.25%							0.25%									6.35%
Oak City	14-037	4.85% *	1.00%	0.25%							0.25%									6.35%
Scipio	14-040	4.85% *	1.00%	0.25%							0.25%									6.35%
Morgan County	15-000	4.85% *	1.00%	0.25%										0.10%						6.20%
Morgan City	15-007	4.85% *	1.00%	0.25%										0.10%						6.20%
Piute County	16-000	4.85% *	1.00%	0.25%																6.10%
Circleville	16-003	4.85% *	1.00%	0.25%																6.10%
Junction	16-005	4.85% *	1.00%	0.25%																6.10%
Kingston	16-006	4.85% *	1.00%	0.25%																6.10%
Marysvale	16-007	4.85% *	1.00%	0.25%																6.10%
Rich County	17-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Garden City	17-001	4.85% *	1.00%	0.25%							0.25%							1.60%		7.95%
Laketown	17-002	4.85% *	1.00%	0.25%							0.25%									6.35%
Randolph	17-005	4.85% *	1.00%	0.25%							0.25%									6.35%
Woodruff	17-010	4.85% *	1.00%	0.25%							0.25%									6.35%
Salt Lake County	18-000	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Alta	18-003	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%				1.50%		8.75%
Bluffdale	18-019	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Cottonwood Heights	18-020	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Draper	18-039	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Herriman	18-060	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Holladay	18-065	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Midvale	18-093	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Millcreek	18-094	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Murray	18-096	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%			0.20%			7.45%
Riverton	18-118	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Salt Lake City	18-122	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%					0.50%	7.75%
Sandy	18-131	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
South Jordan	18-138	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
South Salt Lake	18-139	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%			0.20%			7.45%

PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT  
**COMBINED SALES AND USE TAX RATES**

Tax Rates Subject to Streamline Sales Tax Rules  
**OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**

Rates In effect as of April 1, 2019

**Please see instructions below**

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways							Hosp	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR		CF
Taylorsville	18-142	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
West Jordan	18-155	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
West Valley City	18-167	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Utah Data Center SL Co	18-300	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Copperton Township	18-401	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Emigration Canyon Township	18-402	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Kearns Township	18-403	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Magna Township	18-404	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
White City Township	18-405	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
San Juan County	19-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Blanding	19-002	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Bluff	19-004	4.85% *	1.00%	0.25%							0.25%									6.35%
Monticello	19-009	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Sanpete County	20-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Centerfield	20-004	4.85% *	1.00%	0.25%							0.25%			0.10%						6.45%
Ephraim	20-008	4.85% *	1.00%	0.25%				0.30%			0.25%									6.65%
Fairview	20-009	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Fayette	20-010	4.85% *	1.00%	0.25%							0.25%									6.35%
Fountain Green	20-011	4.85% *	1.00%	0.25%							0.25%									6.35%
Gunnison	20-014	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Manti	20-020	4.85% *	1.00%	0.25%							0.25%									6.35%
Mayfield	20-021	4.85% *	1.00%	0.25%							0.25%			0.10%						6.45%
Moroni	20-023	4.85% *	1.00%	0.25%							0.25%									6.35%
Mt. Pleasant	20-024	4.85% *	1.00%	0.25%				0.30%			0.25%									6.65%
Spring City	20-031	4.85% *	1.00%	0.25%							0.25%									6.35%
Sterling	20-032	4.85% *	1.00%	0.25%							0.25%									6.35%
Wales	20-033	4.85% *	1.00%	0.25%							0.25%									6.35%
Sevier County	21-000	4.85% *	1.00%	0.25%							0.25%									6.35%
Annabella	21-001	4.85% *	1.00%	0.25%							0.25%									6.35%
Aurora	21-002	4.85% *	1.00%	0.25%							0.25%			0.10%						6.45%
Central Valley	21-007	4.85% *	1.00%	0.25%							0.25%									6.35%
Elsinore	21-014	4.85% *	1.00%	0.25%							0.25%									6.35%
Glenwood	21-018	4.85% *	1.00%	0.25%							0.25%									6.35%
Joseph	21-025	4.85% *	1.00%	0.25%							0.25%									6.35%
Koosharem	21-029	4.85% *	1.00%	0.25%							0.25%									6.35%
Monroe	21-031	4.85% *	1.00%	0.25%							0.25%									6.35%
Redmond	21-033	4.85% *	1.00%	0.25%							0.25%			0.10%						6.45%
Richfield	21-034	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Salina	21-035	4.85% *	1.00%	0.25%				0.30%			0.25%			0.10%						6.75%
Sigurd	21-038	4.85% *	1.00%	0.25%							0.25%									6.35%

PART 1 OF 2



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

Tax Rates Subject to Streamline Sales Tax Rules  
 OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 2019

Please see instructions below

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways							Hosp	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN	RR		CF
Summit County	22-000	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Coalville	22-006	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Francis	22-013	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Henefer	22-017	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Kamas	22-022	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Oakley	22-029	4.85% *	1.00%	0.25%		0.25%		0.25%			0.25%			0.10%						6.95%
Park City	(b) 22-030	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%			1.60%			8.85%
Snyderville Basin Tr Dist	(b) 22-900	4.85% *	1.00%	0.25%	0.30%	0.25%		0.25%			0.25%			0.10%						7.25%
Tooele County	23-000	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Erda	(a) 23-017	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Grantsville	23-023	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Lakepoint	(a) 23-030	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Lincoln	(a) 23-065	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Stockton	23-046	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Tooele City	23-048	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%				0.10%					7.00%
Vernon	23-050	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Wendover	23-052	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Rush Valley	23-056	4.85% *	1.00%	0.25%				0.25%			0.25%									6.60%
Stansbury Park	(a) 23-066	4.85% *	1.00%	0.25%	0.30%			0.25%			0.25%									6.90%
Uintah County	24-000	4.85% *	1.00%	0.25%										0.10%						6.20%
Naples	24-014	4.85% *	1.00%	0.25%					0.30%					0.10%			0.20%			6.70%
Vernal	24-024	4.85% *	1.00%	0.25%					0.30%					0.10%			0.20%			6.70%
Ballard	24-028	4.85% *	1.00%	0.25%										0.10%						6.20%
Utah County	25-000	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Alpine	25-001	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
American Fork	25-002	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Bluffdale South	25-010	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Cedar Fort	25-019	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Draper City South	25-029	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Eagle Mountain	25-030	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Fairfield	25-035	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Genola	25-038	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Goshen	25-043	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Lehi	25-066	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Lindon	25-070	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Mapleton	25-073	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Orem	25-083	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Payson	25-085	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Pleasant Grove	25-088	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Provo	25-090	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%

PART 1 OF 2



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

Tax Rates Subject to Streamline Sales Tax Rules  
 OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of April 1, 2019

Please see instructions below

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways							Hosp RH	Arts & Zoo		City/Town Opt.		Impacted Comm.		Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT		SM	CZ	MZ	TO	TN	RR		CF
Salem	25-096	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Santaquin	25-097	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Saratoga Springs	25-098	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Highland	25-099	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Spanish Fork	25-103	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Springville	25-106	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Vineyard	25-117	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Cedar Hills	25-123	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%				0.10%					7.25%
Elk Ridge	25-124	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Woodland Hills	25-125	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Utah Data Center Utah Co (a)	25-300	4.85% *	1.00%	0.25%	0.25%		0.30%			0.25%	0.25%									7.15%
Wasatch County	26-000	4.85% *	1.00%	0.25%																6.10%
Charleston	26-003	4.85% *	1.00%	0.25%																6.10%
Daniel	26-005	4.85% *	1.00%	0.25%																6.10%
Heber	26-008	4.85% *	1.00%	0.25%				0.30%												6.40%
Independence	26-009	4.85% *	1.00%	0.25%													1.10%			7.20%
Interlaken	26-010	4.85% *	1.00%	0.25%																6.10%
Midway	26-011	4.85% *	1.00%	0.25%				0.30%										1.10%		7.50%
Park City East	26-013	4.85% *	1.00%	0.25%	0.30%													1.60%		8.00%
Wallsburg	26-014	4.85% *	1.00%	0.25%																6.10%
Hideout	26-020	4.85% *	1.00%	0.25%																6.10%
Washington County	27-000	4.85% *	1.00%	0.25%										0.10%						6.20%
Apple Valley	27-002	4.85% *	1.00%	0.25%										0.10%						6.20%
Enterprise	27-005	4.85% *	1.00%	0.25%										0.10%						6.20%
Hurricane	27-008	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Ivins	27-010	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
La Verkin	27-011	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Leeds	27-012	4.85% *	1.00%	0.25%										0.10%						6.20%
New Harmony	27-015	4.85% *	1.00%	0.25%										0.10%						6.20%
Rockville	27-019	4.85% *	1.00%	0.25%										0.10%						6.20%
St George	27-020	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Santa Clara	27-021	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Springdale	27-023	4.85% *	1.00%	0.25%										0.10%			1.60%			7.80%
Toquerville	27-024	4.85% *	1.00%	0.25%										0.10%						6.20%
Virgin	27-026	4.85% *	1.00%	0.25%										0.10%						6.20%
Washington City	27-027	4.85% *	1.00%	0.25%				0.30%						0.10%						6.50%
Hildale	27-035	4.85% *	1.00%	0.25%										0.10%						6.20%
Wayne County	28-000	4.85% *	1.00%	0.25%																6.10%
Bicknell	28-001	4.85% *	1.00%	0.25%																6.10%
Hanksville	28-005	4.85% *	1.00%	0.25%																6.10%



PART 1 OF 2



UTAH CODE TITLE 59, CHAPTER 12 - SALES & USE TAX ACT  
**COMBINED SALES AND USE TAX RATES**  
 Tax Rates Subject to Streamline Sales Tax Rules  
**OTHER TAXES APPLY TO CERTAIN TRANSACTIONS**  
 Rates In effect as of April 1, 2019

**Please see instructions below**

ST = State Sales & Use Tax  
 LS = Local Sales & Use Tax  
 CO = County Option Sales Tax  
 MT = Mass Transit Tax  
 MA = Add'l Mass Transit Tax  
 MF = Mass tran Fixed Guideway  
 CT = County Option Transportation  
 HT = Highways Tax  
 HH = County Airport, Highway, Public Transit  
 AT = Transportation Infrastructure  
 SM = Supplemental State Sales & Use  
 RH = Rural Hospital Tax

CZ = Botanical, Cultural, Zoo Tax (County)  
 MZ = Botanical, Cultural, Zoo Tax (Municipality)  
 TO = Town Option Tax  
 TN = City or Town Option Tax  
 RR = Resort Community Tax (Includes Add'l Resort)  
 CF = Correctional Facility  
 (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.

\*See instructions below.

Location	Cnty/ City Code	Common Rates			Transit and Highways						Hosp	Arts & Zoo		City/Town Opt.	Impacted Comm.	Combined Sales Rate	
		ST*	LS	CO	MT	MA	MF	CT	HT	HH	AT	SM	RH	CZ	MZ	TO	TN

**INSTRUCTIONS:**

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

**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>

\* The tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.

For sales of residential energy, the combined rate is reduced by 2.85%.

**COMMENTS:**

**Changes to combined sales and use tax rates with an effective date of 04/01/2019:**

The statewide rate increased from 4.7% to 4.85%. The state rate on food and food ingredients remains at 1.75%

Location	County Code	City Code	Rate	Tax Type
Statewide	00-ALL		4.85% ††	State Sales & Use
Bluff	19-004		1.00% †	Local option
Nephi	12-026		0.10% †	Arts & zoo
Pleasant Grove	25-088		0.10% †	Arts & zoo
Santaquin	25-097		0.10% †	Arts & zoo
Spanish Fork	25-103		0.10% †	Arts & zoo
Morgan County	15-ALL		0.10% †	Arts & zoo
Utah County	25-ALL		0.25% †	Transportation Infrastructure

† New tax

†† Rate Increase

Bluff 19-004 Newly incorporated town in San Juan County