



# Sales & Use Tax Rates

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# General Information

This page lists the various sales & use tax rates effective throughout Utah. For more information on sales & use taxes, see Pub 25, *Sales and Use Tax General Information* (/forms/pubs/pub-25.pdf) and other publications found here (/forms-pubs/pubs).

The **Combined Sales and Use Tax Rates** chart shows taxes due on all transactions subject to sales and use tax and includes: State, Local Option, Mass Transit, Rural Hospital, Arts & Zoo, Highway, County Option, Town Option and Resort taxes. The entire combined rate is due on all taxable transactions in that tax jurisdiction.

The **Other Tax Rates & Fees** chart shows additional taxes due on certain types of transactions subject to sales and use tax and includes: Transient Room Taxes, Tourism Short term Leasing Taxes, Tourism Restaurant Tax, E911 Emergency Telephone Fee, Telecommunications Fees, and the Municipal Energy Tax. Any applicable tax or fee for a type of transaction is due in addition to the Combined Sales and Use Tax Rate.

The **Simplified Chart** combines both charts and displays the total tax rates without showing the individual elements that composed the total rates.

# Important Information for Non-Nexus Filers

These rate charts are **not** intended to be used by non-nexus filers to source out-of-state sales to Utah locations. Retail sales of tangible personal property or taxable services from outside Utah should be sourced to the buyer's location (the place the buyer receives the service or property), based on the buyer's ZIP+4. **Please use the boundary files on Non-Nexus Sellers (/index.php?page\_id=896) for the correct sourcing.**

# Rate Charts

Effective Date	Combined	Combined	Other	Other
Apr 1, 2023	<a href="/salestax/rate/23q2combined.pdf">pdf</a>	<a href="/salestax/rate/23q2combined.xlsx">xlsx</a>	<a href="/salestax/rate/23q2other.pdf">pdf</a>	<a href="/salestax/rate/23q2other.xlsx">xls:</a>
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Jul 1, 2022	<a href="/salestax/rate/22q3combined.pdf">pdf</a>	<a href="/salestax/rate/22q3combined.xlsx">xlsx</a>	<a href="/salestax/rate/22q3other.pdf">pdf</a>	<a href="/salestax/rate/22q3other.xlsx">xls:</a>
Apr 1, 2022	<a href="/salestax/rate/22q2combined.pdf">pdf</a>	<a href="/salestax/rate/22q2combined.xlsx">xlsx</a>	<a href="/salestax/rate/22q2other.pdf">pdf</a>	<a href="/salestax/rate/22q2other.xlsx">xls:</a>
Jan 1, 2022	<a href="/salestax/rate/22q1combined.pdf">pdf</a>	<a href="/salestax/rate/22q1combined.xlsx">xlsx</a>	<a href="/salestax/rate/22q1other.pdf">pdf</a>	<a href="/salestax/rate/22q1other.xlsx">xls:</a>
Oct 1, 2021	<a href="/salestax/rate/21q4combined.pdf">pdf</a>	<a href="/salestax/rate/21q4combined.xlsx">xlsx</a>	<a href="/salestax/rate/21q4other.pdf">pdf</a>	<a href="/salestax/rate/21q4other.xlsx">xls:</a>
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Effective Date	Combined	Combined	Other	Other
Oct 1, 2020	pdf (/salestax/rate/20q4combined.pdf)	xlsx (/salestax/rate/20q4combined.xlsx)	pdf (/salestax/rate/20q4other.pdf)	xls: (/salestax/rate/20q4other.xls)
Jul 1, 2020	pdf (/salestax/rate/20q3combined.pdf)	xlsx (/salestax/rate/20q3combined.xlsx)	pdf (/salestax/rate/20q3other.pdf)	xls: (/salestax/rate/20q3other.xls)
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Oct 1, 2000	<a href="#">pdf (/salestax/rate/00q4rates.pdf)</a>			
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Jan 1, 2000	<a href="#">pdf (/salestax/rate/00q1rates.pdf)</a>			

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