

State of Utah
Authorized General Sales & Use Taxes and Rates: January 1, 2017

Prepared by the Office of Legislative Research and General Counsel

Description (First Year Imposition Authorized)	Rate as of 1/1/17	Statutory Reference	Imposed % of Statewide Gross Taxable Sales (Estimated)	Revenue (FY 2016)
State-Imposed Sales Taxes Imposed Statewide				
State – General (1933) <i>or</i>	4.70%	59-12-103(2)(a)	Statewide	\$2.3B
State – Residential Fuel (1977) <i>or</i>	2.00%#	59-12-103(2)(b)		
State – Food and Food Ingredients (2007)	1.75%#	59-12-103(2)(c)		
Locally-Imposed Sales & Use Taxes Imposed Statewide				
Local – General Local Option (1959)	1.00%	59-12-204	Statewide	\$539.84M
Local – General County Option (1998)	0.25%	59-12-1102	Statewide	\$134.9M
Locally-Imposed Sales & Use Taxes Not Imposed Statewide				
Local – Public Transit (1975) <i>or</i>	0.25% <i>or</i> 0.30%*	59-12-2213	81% of taxable sales (Imposed countywide in Davis, Salt Lake, Utah, and Weber counties and within 23 jurisdictions in other counties)	\$101.4M
Local – Municipal Highway / Public Transit (1998)	0.30%*	59-12-2215	10% of taxable sales (25 cities/towns)	\$13.4M
Local – Additional Public Transit / Airport / Highways (1991) <i>or</i>	0.25%	59-12-2214	61% of taxable sales (Imposed countywide in Davis, Salt Lake and Weber counties and in Brigham City, Perry, and Willard)	\$63.03M
Local – Public Transit / Fixed Guideway / Highways (2004)	0.30%*	59-12-2216	15% of taxable sales (Utah County)	\$19.5M
Local – County Option Transportation (2007) <i>or</i>	0.25%*	59-12-2217	55% of taxable sales (Cache, Salt Lake, Weber)	\$50.3M
Local – Airport, Highway, Public Transit, or Other Transportation Purposes within Counties of Second Class (2009)	0.10% <i>or</i> 0.25%	59-12-2218	15% of taxable sales (Utah County)	\$19.3M
County Option Highway or Public Transit (2015)	.25%	59-12-2219	21% of taxable sales (Carbon, Davis, Duchesne, Grand, Rich, San Juan, Sanpete, Sevier, Tooele, Weber)	--
Local – County Botanical, Cultural, Recreational & Zoological – (1993) <i>or</i>	0.10%	59-12-703	66% of taxable sales (Cache, Salt Lake, Summit, Uintah, Washington, Weber)	\$31.3M
Local – City or Town Botanical, Cultural, Recreational & Zoological / ZAP (2003)	0.10%	59-12-1402	15% of taxable sales (30 cities/towns)	\$7.3M
Local – Rural Health Care Facilities (1993) <i>or</i>	1.00%*	59-12-802	0.6% of taxable sales (Daggett, Garfield, Kane)	\$2.9M
Local – Rural City Hospital (1994)	1.00%*	59-12-804	0.1% of taxable sales (Imposed in Beaver City)	\$.5M
Local – Resort Community/MIDA (1983)	1.10%*	59-12-401	3% of taxable sales (18 cities/towns)	\$15.7M
Local – Additional Resort Community (1998)	0.50%*	59-12-402	0.8% of taxable sales (8 cities/towns)	\$6.2M
Local – Town Option (1998)	1.00%*	59-12-1302	0.01% of taxable sales (Snowville)	\$.037M

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			% of Statewide Gross Taxable Sales (Estimated)	(FY 2016)
Local – City or Town Option (2008)	0.20%*	59-12-2103	5% of taxable sales (Murray, Naples, South Salt Lake, Riverdale, Vernal)	\$6.5M
Local – State correctional facility (2015)	.5%*	59-12-402.1	Not currently imposed	n/a
State-Imposed Sales Taxes Not Imposed Statewide (Related to Certain Locally-Imposed Taxes)				
State – Additional State Sales & Use (2007)**	0.25%	59-12-1802	Not currently imposed	n/a
State – Supplemental State Sales & Use (2008)	0.30%*^	59-12-2003	16% of taxable sales (Davis & Weber County) (Revenue distributed to a public transit district within the local government.)	\$3.8M

Taxed at general state rate prior to being taxed at differential rate.

* A tax rate with an asterisk indicates that a tax rate may be imposed up to the listed tax rate. A tax rate without an asterisk is imposed at the listed tax rate.

^ Currently imposed at a rate of 0.05% in Davis and Weber County.

** To achieve a more uniform single statewide sales and use tax rate, this tax is automatically imposed in a county that does not impose the county option sales and use tax. Revenue is deposited into the General Fund.