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Sales and Use Tax Filing

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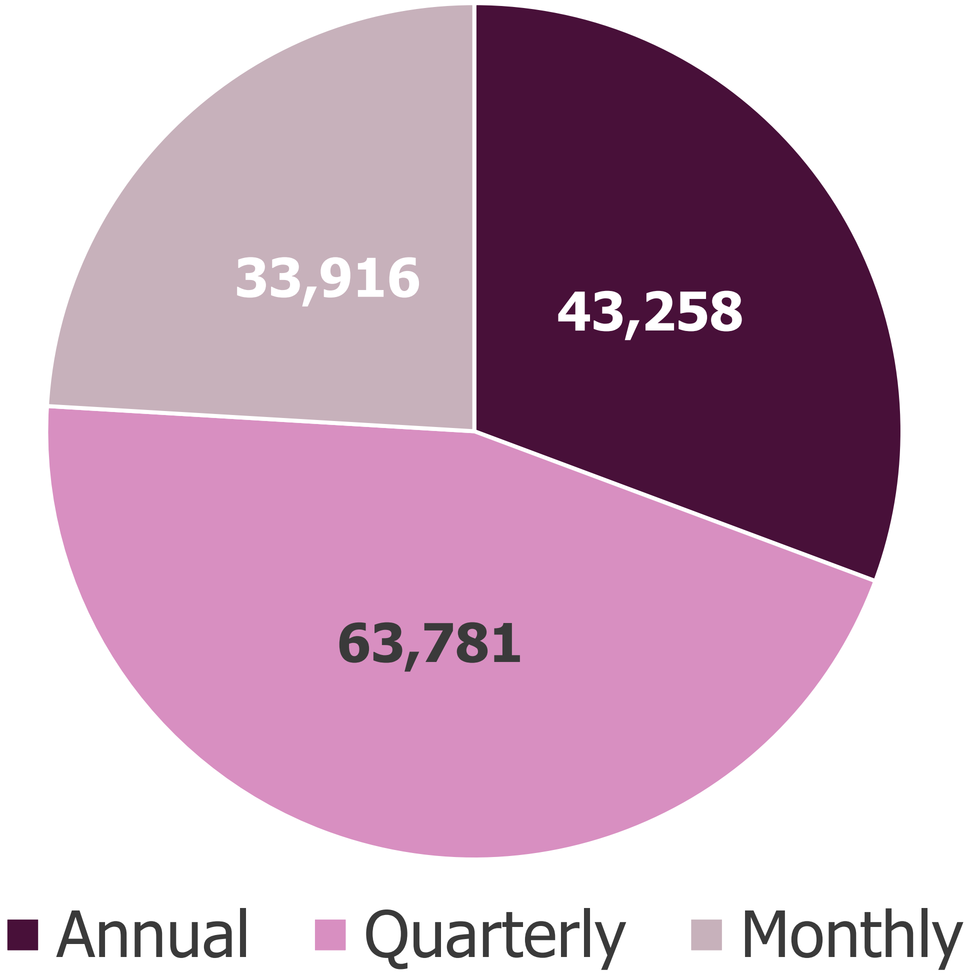
Filing Statuses

Annual Liability ≤ $50,000	Annual Liability $50,001-96,000	Annual Liability ≥ $96,001	Voluntary Seller*
Filing Status: Quarterly; option to file monthly **Due**: 4/30, 7/31, 10/31, 1/31	**Filing Status**: Monthly **Due**: Last day of month following the collections	**Filing Status**: Monthly; must remit electronically **Due**: Last day of month following the collections	**Filing Status**: Annually; may be required monthly if the seller accumulates at least $1,000 in any month

* Non-nexus seller that is not required to register or collect Utah sales tax; however, they may voluntarily register to collect Utah sales tax at the combined sales tax rate for the delivery location.

Active Filers by Filing Status

Source: Utah State Tax Commission



Seller Discount

- Monthly filers may keep 1.31% of the combined sales tax rate
  - Applies whether the seller is required or elects to file monthly
- Grocery food – collect lower 3% rate, but get 1.31% discount on the full state sales tax rate

Invalidating a Sales Tax License (R865-19S-7)

Sales tax license is considered invalid if:

- business's mail is returned as undeliverable;
- license holder fails to renew the annual business license with the Dept. of Commerce;
- license holder fails to renew the local business license; or
- license holder fails to file:
    - **four** consecutive monthly or quarterly sales tax returns
    - **two** consecutive annual sales tax returns

Policy Questions

Annual Filing

- Should annual filing continue as an option?

Discount for Monthly Filers

- Applies whether sellers are required or elect to file monthly
- Should it apply to required monthly filers only? Or to voluntary monthly filers only?

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