

# Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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**tax.utah.gov**

## Tax Bulletin 9-23

**Effective: Oct. 1, 2023**

### Re: New Public Transit, Highways and Transportation Taxes

#### Box Elder, Garfield and Kane Counties Impose County Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §§59-12-2203 & 2219 allow a county option sales and use tax of 0.25 percent to fund highways and public transit.

Three counties will impose this highways and public transit tax county-wide at 0.25 percent starting Oct. 1, 2023:

Box Elder County, Garfield County, Kane County

The tax increase will raise the combined sales tax rate in all locations within these counties.

#### Iron, Juab, Piute and Wayne Counties Impose County Option Sales and Use Tax to Fund Transportation

Utah Code §§59-12-2203 & 2217 allow a county option sales and use tax of up to 0.25 percent to fund transportation.

Four counties will impose the transportation tax county-wide at 0.25 percent starting Oct. 1, 2023:

Iron County, Juab County, Piute County, Wayne County

The tax increase will raise the combined sales tax rate in all locations within these counties.

#### Bicknell Imposes City or Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit.

Bicknell (Wayne County) will impose the city or town option sales and use tax at 0.3 percent starting Oct. 1, 2023.

This tax increase, together with Wayne County's 0.25 percent county option transportation tax, will raise the combined sales tax rate in Bicknell from 6.1 percent to 6.65 percent.

#### Filing Requirements

Begin collecting sales and use taxes at the new rate starting with the following periods:

- October 2023 (monthly filers)
- Oct-Dec 2023 (quarterly filers)
- Jan-Dec 2023 (annual filers)

Find all tax rates and quarterly rate changes at **tax.utah.gov/sales**.

#### QUESTIONS...

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