

Bulletin Tax

Tax Bulletin 10-07

Effective Date: July 1, 2007

Re: Imposition of Municipality Transient Room Tax by the Municipalities of Delta and West Jordan; Change in Collection of Springville Transient Room Tax

Utah Code §§59-12-352 – 353 authorize a municipality to impose a municipal transient room tax of up to 1.5 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as any place that provides temporary sleeping accommodations to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium and resort home.

Beginning July 1, 2007, the municipality of Delta has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 3 percent transient room tax imposed by Millard County, the total county and municipal transient room tax in Delta is 4 percent.

Beginning July 1, 2007, the municipality of West Jordan has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 4.75 percent transient room tax imposed by Salt Lake County, the total county and municipal transient room tax in West Jordan is 5.75 percent.

All persons, groups or organizations renting public accommodations in Delta and West Jordan must begin collecting the municipal transient room tax, in addition to other state and local taxes imposed, beginning July 1, 2007.

Beginning July 1, 2007, the 1.5 percent transient room tax imposed by the municipality of Springville, in Utah County, will no longer be collected by the municipality of Springville, but will be collected by the Tax Commission.

The municipality transient room tax imposed by the municipalities of Delta, West Jordan and Springville must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the July 2007 monthly period (for monthly filers), the July-September 2007 quarterly period (for quarterly filers), and the January-December 2007 annual period (for annual filers).

QUESTIONS...

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