

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134  
[www.tax.utah.gov](http://www.tax.utah.gov)



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# Tax Bulletin

## **Tax Bulletin 10-09**

**Effective Date: Oct. 1, 2009**

### **Re: Municipal Telecom License Tax in Grantsville, Leeds and Toquerville**

Utah Code §10-1-403 allows a municipal telecommunications license tax of up to 3.5 percent on the telecom provider's gross receipts from telecom service within a city or town.

Grantsville (Tooele County), Leeds (Washington County) and Toquerville (Washington County) will impose the municipal telecom license tax of 3.5 percent starting Oct. 1, 2009.

Sellers must collect 3.5 percent tax on all taxable transactions in Grantsville, Leeds and Toquerville starting Oct. 1, 2009.

Report and pay this tax on municipal telecom license tax returns (TC-34Q electronic return and TC-34 payment coupon) starting with the following periods:

- October 2009 (monthly filers)
- October-December 2009 (quarterly filers)

For these changes and all other current rates, see the sales tax rate charts at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html).

#### **QUESTIONS...**

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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**



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