

# UTAH STATE SALES TAX

## 1. 2011 Rates:

- a) Base rate—Provo 6.75%, Salt Lake 6.85%
- b) Hotel rate—Provo 12.50%, Salt Lake 12.60%
- c) Rental car rate—Salt Lake 16.35%

# UTAH STATE SALES TAX

- Only Utah sales tax
- Always claim on restaurant/fast food (ready to consume)
  - If itemized, claim that amount
  - If not, use multipliers
- On other, only claim if itemized

# UTAH STATE SALES TAX

## 1. Restaurants/Fast Food ready to consume

a) *If a tip included in the total, multiply by 6.26%*

*-assumes 15% tip*

b) *If a tip not included in the total, multiply by 7.19%*

# UTAH STATE SALES TAX

*You can now claim all Utah sales tax reported on hotel or rental car statements.*

*There is no longer a calculation and a lesser of the two restriction.*

