

UTAH STATE SALES TAX

1. 2023 Rates:

- a) Base rate—Provo 7.25%, Salt Lake 7.75%
- b) Restaurant Rate- Provo 8.25% SLC 8.75%
- c) Hotel rate—Provo 13.32%, SLC 13.82%
- d) Rental car rate—Provo 16.75, SLC 17.25%

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

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1. Restaurants/Fast Food ready to consume.

a) *If tip included in the total, multiply Total by 6.35% = Sales Tax*


-assumes 20% tip

b) *If a tip not included in the total, multiply Total by 7.62% = Sales Tax*

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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.

The bottom right portion of the slide features a decorative graphic of several concentric, light blue circles that resemble ripples on water, set against the dark blue background.