

Glossary of Terms

Accommodation - Includes hotels, motels, bed & breakfasts, RV parks, campgrounds, short-term rentals (e.g. Airbnb), and all other paid overnight accommodations.

Auto Repair - Includes mechanical and electrical maintenance and repair on automotive vehicles (e.g. cars, trucks, RVs, trailers, etc.).

Car Rental - Includes rental of cars, vans, trucks, RVs, campers, and trailers.

County Transient Room Tax - The county transient room tax is applied to the rental charge for any suite, room, or rooms in a motel, motor court, inn, campground, short-term rental, or similar public accommodation for fewer than 30 consecutive days. A tax of up to 4.25% is in addition to the applicable sales tax.

Gas Station - Includes gas station retail and gasoline purchases.

Grocery - Includes supermarkets, convenience stores, specialty markets, beer, wine, and liquor stores.

Indirect/Induced - When Utah visitors purchase from Utah businesses, the businesses hire employees and purchase from other local businesses, who in turn hire employees and purchase from other local businesses. These rounds of activity produce indirect employment effects. Then, direct and indirect employees spend a portion of their wages in the local economy, spurring additional "induced" effects.

Local Property Tax - Includes all taxable real property, personal property, and motor vehicles which are referred to collectively as "locally assessed" property.

Local Sales Tax - Includes local sales and use, mass transit, fixed guideway, rural hospital, ZAP, highways, county option, county option transportation, transportation infrastructure, supplemental sales, correctional facility, city/town option, and resort community sales, transient room, motor vehicle leasing, and restaurant taxes.

Motor Vehicle Leasing Tax - A tax of up to 3% of all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle replaces a motor vehicle that is being repaired due to a repair or insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional 4% tax on these vehicles.

Museum/Park - Includes museums, historical sites, zoos and botanical gardens, nature parks, and other similar institutions.

Other - Includes hair and nail salons, personal care services, dry cleaning and laundry services, pet care, parking lots, and all other.

Performing Arts/Spectator Sports - Includes theater, dance, musical groups/concerts, other performing arts companies, sports teams/clubs, racetracks, all other spectator sports, promoters, agents, managers, performers, writers, artists, and athletes.

Recreation - Includes amusement parks, arcades, golf courses, country clubs, ski resorts, marinas, fitness/sports centers, bowling centers, and all other recreation industries.

Restaurant - Includes food services, caterers, food trucks, bars, full- and limited-service restaurants, cafeterias, buffets, and snack bars.

Restaurant Tax - A tax of up to 1% on all sales of prepared foods and beverages sold by a restaurant for immediate consumption.

Retail - Includes healthcare/pharmacies, clothing/apparel, sporting goods, book, music, musical instrument, hobby/game, and sewing retail stores; newsstands; and all other miscellaneous retail.

State Corporate Tax - The state corporate franchise and income tax rate is 4.95% (2018) of Utah apportioned net income, with a minimum \$100 tax per corporation (note: the means of calculating tax or tax rate can vary depending on circumstances).

State Income Tax - The state individual income tax rate under the "single rate" is 4.95% (2018).

State Sales Tax - The state sales and use tax rate of 4.85% (2019) applies to sales of tangible personal property made within the state, certain products transferred electronically, sales of meals, admissions to places of amusement, intrastate communication, gas and heat utility service, commercial electrical service, hotel and motel accommodations, and certain other services.

State Tax - Other/Misc. - Includes beer, cigarette, tobacco, motor fuel tax, special fuel tax, aviation fuel tax, and all other miscellaneous fees (e.g. motor vehicle, boat, ATV registration fees, hunting fishing licenses, permits, etc.).