

# Utah sales tax guide

## Standard rate

The standard sales tax rate in Utah for 2024 is 4.85%.

## Who is obliged to register sales tax in Utah

Any business that has a physical presence in Utah or meets the threshold must register and pay sales tax.

## Threshold

\$100,000;

or

200 separate transactions.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## Online Marketplaces

Marketplace facilitators that have Utah nexus for their facilitated sales should have a Utah sales tax license and collect, report, and pay sales tax on facilitated sales.

## Registration procedure

Remote sellers can register for a Utah sales tax license using any of the following methods:

- Use the Taxpayer Access Point via the website;
- Send paper form-69 via mail or fax;
- Register for Streamlined Sales Tax member states

## Sales tax payment and filing date

Annual filer – if annual sales and use tax liability of a remote seller of \$1,000 or less. The return and payment are due by January 31.

Quarterly filer – if annual sales and use tax liability of a remote seller of \$1,001 to \$50,000. The return and payment are due by the last day of the month following the end of the period.

Monthly filer – if annual sales and use tax liability of a remote seller of \$50,000 to \$96,000. The return and payment are due by the last day of the month following every monthly period.

## Penalty and interest

Remote sellers will be charged penalties for filing or paying late. Monthly filers will lose their seller discount if they file or pay late.

