

Utah Sales Tax Info Sheet

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State Sales Tax	Local Sales Tax Range	Average Local Tax	Average Combined Tax	Max Combined Tax
4.70%	1.25% - 4.00%	2.002%	6.702%	8.7%

Utah has a statewide sales tax rate of **4.70%**, which was introduced in 1933. This data sheet was last updated in March 2018 by [SalesTaxHandbook.com](https://www.salestaxhandbook.com).

What is exempt from sales taxes in Utah?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how Utah taxes five types of commonly-exempted goods:

Clothing



Groceries



Prepared Food



Prescription Drugs



OTC Drugs



Are services subject to sales tax in Utah?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In Utah, specified services are taxable. To learn more, see [salestaxhandbook.com/utah/sales-tax-taxability#services](https://www.salestaxhandbook.com/utah/sales-tax-taxability#services).

Local Sales Taxes in Utah

Municipal governments in Utah are also allowed to collect a **local-option sales tax** that ranges from 1.25% to 4.00% across the state, with an average local tax of 2.002% (for a total of 6.702% when combined with the state sales tax). The maximum local tax rate allowed by Utah law is 3.35%. Below are listed local sales tax rates for the five largest cities in Utah. You can find other Utah city and county sales tax rates at [salestaxhandbook.com/utah/rates](https://www.salestaxhandbook.com/utah/rates).

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
Salt Lake City, UT	4.70%	1.35%	0.50%	1.05%	7.60%
Salt Lake City, UT	4.70%	1.35%	N/A	1.05%	7.10%
* Ogden, UT	4.70%	1.65%	N/A	0.75%	7.10%
* West Jordan, UT	4.70%	1.35%	N/A	1.05%	7.10%
* Sandy, UT	4.70%	1.35%	N/A	1.05%	7.10%

To learn more, visit the Utah Sales Tax Handbook at [SalesTaxHandbook.com/Utah](https://www.salestaxhandbook.com/Utah)