

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134  
tax.utah.gov



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## Tax Bulletin 2-14

**Effective Date: April 1, 2014**

### Re: Lindon and Helper Impose Botanical, Cultural, Recreational and Zoological Tax

Utah Code §59-12-1402 allows a city or town to impose a botanical, cultural, recreational and zoological organizations or facilities tax of 0.1 percent on taxable sales.

Lindon (Utah County) and Helper cities (Carbon County) will impose the botanical, cultural, recreational and zoological tax at 0.1 percent.

The new combined sales tax rate in Lindon will be 6.85 percent.

The new combined sales tax rate in Helper will be 6.05 percent.

Report this tax on your *Sales and Use Tax Return* starting with the following periods:

- April 2014 (monthly filers)
- April-June 2014 (quarterly filers)
- Jan.-Dec. 2014 (annual filers)

We encourage you to file and pay online at **taxexpress.utah.gov**.

For these changes and all other current rates, see the sales tax rate charts at **tax.utah.gov/sales/rates**.

#### QUESTIONS...

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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**

# Tax Bulletin