

Sales/Use/Indirect:

Utah State Tax Commission Posts Draft Guidance Addressing Nexus and Point-of-Sale Sourcing

Publication No. 25, Utah State Tax Comm. (rev. 6/23). The Utah State Tax Commission (Commission) posted “draft pending public meeting” sales and use tax guidance explaining that sellers with a physical presence, economic presence, or a related business in Utah may be required to collect and pay Utah sales tax and file returns for every period, “even when you have no tax liability.” The Commission’s draft guidance additionally explains that “sourcing” means assigning a sale to a taxing jurisdiction to determine the sales tax rate, with such assignments generally based upon the “transaction type.” The Commission also provides a summary chart listing Utah’s sales tax sourcing rules by transaction type. Please contact us with any questions.

URL: <https://tax.utah.gov/forms/pubs/pub-25-jul2023.pdf>

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