



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

**Tourism, Recreation, Cultural, Convention
Facilities & Car Rental Tax Return**

TC-61F

Rev. 2/05

Please correct any
name or address errors

Account Number

▲ Use this number for
all references ▲

Tax Period

Return due on or before

☐ Check box if AMENDED and enter correct
TAX PERIOD being amended above.

THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE.

Tax on Restaurant Sales of Prepared Food and Beverages

(exclude exempt amounts)

County	Total charges for food and beverages	Tax rate	County ● Code	Tax Due ● (total charges times rate)	County	Total charges for food and beverages	Tax rate	County ● Code	Tax Due ● (total charges times rate)
Beaver Cnty	\$.01	G01000	\$	Rich Cnty	\$.01	G17000	\$
Box Elder Cnty		.01	G02000		Salt Lake Cnty		.01	G18000	
Cache Cnty		.01	G03000		Sanpete Cnty		.01	G20000	
Carbon Cnty		.01	G04000		Sevier Cnty		.01	G21000	
Daggett Cnty		.01	G05000		Summit Cnty		.01	G22000	
Davis Cnty		.01	G06000		Tooele Cnty		.01	G23000	
Duchesne Cnty		.01	G07000		Uintah Cnty		.01	G24000	
Garfield Cnty		.01	G09000		Utah Cnty		.009	G25000	
Grand Cnty		.01	G10000		Wasatch Cnty		.01	G26000	
Iron Cnty		.01	G11000		Washington Cnty		.01	G27000	
Juab Cnty		.01	G12000		Wayne Cnty		.01	G28000	
Kane Cnty		.01	G13000		Weber Cnty		.01	G29000	
Morgan Cnty		.01	G15000						

☐ Check here if payment is made by EFT.
Use TAX TYPE CODE 0404

Total Tax Due \$

Tax on Short-term Leases and Short-term Rentals of Motor Vehicles

Locality	1. Locality ● Code	2. Total lease/rental amounts charged ● (exclude exempt amounts)	3. Tax Rate	4. Tax Due ● (col. 2 x col. 3)
Davis County	F06000	\$		\$
Duchesne County	F07000			
Grand County	F10000			
Morgan County	F15000			
Salt Lake County	F18000			
Sevier County	F21000			
Uintah County	F24000			
Utah County	F25000			
Washington County	F27000			
Weber County	F29000			
Statewide Tax (counties not listed above)	F35000			

☐ Check here if payment is made by EFT.
Use TAX TYPE CODE 0403

Total Tax Due ●

\$

I declare under the penalties provided bylaw that to the best of knowledge this is a true and correct return.

Authorized Signature

Date

Telephone

Please return original. Make a copy for your records.

General Information

Contact the Tax Commission if address information is incorrect or if ownership changes.

If your business conducts restaurant sales or rents or leases motor vehicles, you must file this return even if no tax was collected during this filing period. If you do not conduct these types of businesses, do not file this return.

Sales and Use taxes collected by a seller shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

Amended Returns: To amend a previously filed return, please check the "Amended Return" box below the "Return due on or before" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due, or send a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest could result in additional charges.

Tax on Restaurant Sales of Prepared Foods and Beverages

Utah Code 59-12-601 through 603 also allows county legislative bodies to impose a tax of up to 1 percent on all sales of prepared foods and beverages that are sold by restaurants. All restaurants within counties indicated on the front of this form must collect this tax at the rate indicated.

The term "restaurant," for purpose of this tax, is defined as any retail establishment whose business is the sale of foods and beverages for immediate consumption. This includes, but is not limited to the following:

- full-service restaurants;
- fast-food restaurants, including their drive-up windows;
- single and multiple item food concessions in malls, such as cookies, hot dogs, sandwiches, and beverages;
- college and university cafeterias open to the general public or employee cafeterias;
- sidewalk vendors;
- full-service restaurants or cafeterias within department stores;
- sellers who deliver the foods and beverages they prepare, such as pizza;
- concession stands operated in stadiums;
- caterers; and
- private clubs.

The following are not restaurants for purposes of this tax;

- theaters that sell food items, but not dinner theaters;
- establishments whose primary business is the sale of prepackaged boxes of candies, nuts or other items not intended for immediate consumption;
- establishments not subject to the sales tax because of such things as their religious or charitable nature;
- establishments whose primary business is the sale of fuel or food items for off-premise, but not immediate consumption.

Sellers operating two or more lines of business that sell food and beverage items from the same outlet must determine which line of business accounts for the highest revenues. The line that accounts for the highest revenues will govern the application of this tax. For example, if candy store sales of prepackaged candy constitutes 80 percent of overall revenue and over-the-counter sales of suckers and other candy items constitute 20 percent, the establishment is not a restaurant and the 1 percent tax does not apply.

For more detailed information on the definition of a restaurant, please refer to Tax Commission Rule R865-12L-17.

Retail establishments that meet the definition of a restaurant and sell prepackaged foods (such as potato chips) as incidental items to their sale of prepared foods or beverages shall apply this tax to the prepackaged foods as well.

Restaurant sales of items other than food and beverages, such as souvenir T-shirts, are not subject to this tax.

Filing dates, penalties and interest, and other administrative provisions are

the same as for sales tax returns.

Tax on Short-Term Leases and Short-Term Rentals of Motor Vehicles

Utah Code 59-12-601 through 603 allows county legislative bodies to impose a tourism tax on all short-term leases and rentals of motor vehicles, where such leases or rentals do not exceed 30 days. Utah Code 59-12-1201 enacts a statewide tax of 2.5 percent, in addition to the county tax, on all short-term leases and rentals of motor vehicles, where such leases and rentals do not exceed 30 days. The counties listed separately on the front of this return impose the tourism tax on leases and rentals of motor vehicles. Lessors within those named counties must collect that tax along with the statewide tax at the rate indicated on the front of this form, and enter those amounts on the appropriate lines. Lessors located within all other counties must collect 2.5 percent on all short-term leases and rentals of motor vehicles, and enter those amounts on the "statewide tax" line.

The term "motor vehicle" includes, but is not limited to, cars, trucks, jeep-type vehicles, motor homes, etc., normally rented for tourism or recreation purposes, but does not include off-highway vehicles or snowmobiles.

The following leases and rentals of motor vehicles are exempt from the statewide motor vehicle rental tax and, where imposed, the county tourism tax on short-term leases and rentals: 1) Leases and rentals of motor vehicles for the purpose of temporarily replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement; 2) Leases and rentals of motor vehicles that are registered for a gross laden weight of 12,001 pounds or more, and; 3) Leases and rentals of motor vehicles as personal household goods moving vans. Leases and rentals of motor vehicles that would be exempt from sales tax are also exempt from this tax. Exemptions must be documented by a signed Exemption Certificate, TC-721 and retained by the lessor.

1. Locality Code will be provided by the Tax Commission.
2. Enter the total lease/rental amount collected for each county in Utah. **Do not** include sales tax collected as part of the total.
3. The tax rate that is applicable to each county or Statewide Tax will be provided by the Tax Commission.
4. Multiply the total in column 2 by the tax rate in column 3 and enter in column 4.
5. Add column 4 and enter Total Tax Due and pay this amount.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's website at tax.utah.gov.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

Send return and payment to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400

PLEASE RETURN ORIGINAL. MAKE A PHOTOCOPY FOR YOUR RECORDS