DEFINITIONS

SHORT-TERM RESIDENTIAL RENTAL*:* Property that is occupied, possessed or used by any person or entity for transient lodging where the term of occupancy, possession, or use of the property by the person or entity is offered for twenty-nine (29) consecutive calendar days or less, for direct or indirect compensation or other consideration.

SHORT-TERM GUEST*:* Guests whose duration of visit is twenty-nine (29) consecutive calendar days or less.

POSSIBLE REQUIREMENTS

Off street parking

Business license

Existing rentals not grandfathered in

Condition Use Permit

Can Elk Ridge set a local tax for this?

# Occupancy tax collection and remittance by Airbnb in Utah

[**https://www.airbnb.com/help/article/2333/occupancy-tax-collection-and-remittance-by-airbnb-in-utah**](https://www.airbnb.com/help/article/2333/occupancy-tax-collection-and-remittance-by-airbnb-in-utah)

**State of Utah**

Guests who book Airbnb listings that are located in the State of Utah will pay the following taxes as part of their reservation:

* Utah Combined Sales Tax: 5.95-8.35% of the listing price including any cleaning fees and guest fees for reservations 29 nights and shorter. Utah's combined sales tax is a combination of the state sales tax of 4.7% and the county option sales tax of 0.25%. One or more of the following additional Sales Taxes may apply: Resort Communities Tax; First Class County Tax (Salt Lake County), Mass Transit Tax, Rural Hospital Tax, Arts Zoo Tax, Highway Tax, and Local Option Taxes. For detailed information, please visit [**Utah State Tax Commission**](https://tax.utah.gov/sales) website and [**Publication 25**](https://www.tax.utah.gov/forms/pubs/pub-25.pdf).
* Utah State Transient Room Tax: 0.32% of the listing price including any cleaning fees and guest fees for reservations 29 nights and shorter. For detailed information, please visit [**Utah State Tax Commission**](https://tax.utah.gov/sales/transientroom) website.
* Local Transient Room Taxes: One or more of the following Local Transient Room Taxes may apply: County Transient Room Tax, Municipal Transient Room Tax, and Tourism Transient Room Tax. The total local transient room tax varies by city and county. It is typically 3%-6.25% of the listing price including any cleaning fees and guest fees for reservations 29 nights and shorter. For detailed information, please visit [**Utah State Tax Commission**](https://tax.utah.gov/sales/transientroom) website.

Find out more about [**how occupancy tax collection and remittance by Airbnb works**](https://www.airbnb.com/help/article/1036).

Note: Hosts located in these areas are responsible for assessing all other tax obligations, including state and city jurisdictions. Hosts with listings in these areas should also review their agreement with Airbnb under the [**Terms of Service**](https://www.airbnb.com/terms) and familiarize themselves with the Occupancy Tax provisions which allow us to collect and remit taxes on their behalf and explains how the process works. Under those provisions, hosts instruct and authorize Airbnb to collect and remit Occupancy Taxes on their behalf in jurisdictions where Airbnb decides to facilitate such collection. If a host believes applicable laws exempt the host from collecting a tax that Airbnb collects and remits on the host's behalf, the host has agreed that, by accepting the reservation, the host is waiving that exemption. If a host does not want to waive an exemption the host believes exists, the host should not accept the reservation.

articles

[**https://libertasutah.org/property-rights/zoning-meets-property-rights-airbnb-and-vrbo-outlawed-in-several-utah-cities/**](https://libertasutah.org/property-rights/zoning-meets-property-rights-airbnb-and-vrbo-outlawed-in-several-utah-cities/)