

INSTRUCTIONS FOR FILING RETURN
SALT LAKE COUNTY CONVENTION AND TOURISM ASSESSMENT AREA (SLCo CTAA)

Effective October 1, 2023, each lodging business within the boundaries of the SLCo CTAA shall pay an assessment of two percent (2%) of gross sales revenue on guest room rentals.

REMITTANCE: Avoid penalty, make sure proper remittance is enclosed. Make checks payable to:

Salt Lake County Treasurer
Attn: SLCo CTAA
2001 S. State Street #N1-200
Salt Lake City, UT 84190-0001

FORMS OF PAYMENT: Checks, EFT payments, and wire transfers are accepted by the Salt Lake County Treasurer only as agent of the assessed business and do not constitute payment until cleared. The Salt Lake County Treasurer assumes no responsibility for loss in transit.

INTEREST: The following interest calculation will be added to the amount of assessment owed:

- The interest rate for a calendar year for the collection of the assessment administered by Salt Lake County shall be calculated based on the federal short-term rate determined by the Secretary of the Treasury under Section 6621, Internal Revenue Code, in effect for the preceding fourth calendar quarter.
- The interest rate calculation shall be as follows:
 - In the case of an overpayment or refund, simple interest shall be calculated at the rate of two percentage (2%) above the federal short-term rate; or
 - In the case of an underpayment, deficiency, or delinquency, simple interest shall be calculated at the rate of two percentage (2%) points above the federal short-term rate.
- Interest on any underpayment, deficiency, or delinquency of the assessment shall be computed from the time the original return is due, excluding any filing or payment extensions, to the date the payment is received.
- Interest may not be allowed on an overpayment of the assessment if the overpayment is refunded within 90 days after the last date prescribed for filing the return.
 - Interest on any overpayment of the assessment shall be computed from the date the original return was filed; or
 - The due date for the original return not including any extensions for filing the original return; and
 - That ends on the date Salt Lake County receives the amended return.

ADDRESS OR OWNERSHIP CHANGE: Must be reported immediately to the Salt Lake County Treasurer.

Please contact the Salt Lake County Treasurer at SLCoCTAA@saltlakecounty.gov or (385)468-8300, option 5, for additional information.

Salt Lake County Convention and Tourism Assessment Assessment Return

Account #	Period Covered	
	From	To

Mail To:
Salt Lake County Treasurer
Attn: SLCo CTAA
2001 S. State Street #N1-200
Salt Lake City, UT 84190-0001

Item No.	Item Description	Amount
1	Gross Rent for Occupancy of Rooms	-
	**Allowable Deductions	
2	**Less Rent for Occupancy by stays of 30 or more consecutive days	
3	**Less Exempted Rents paid (Federal Government, Religious, Charitable)	
4	Total Allowable Deductions (Lines 2 thru 3 inclusive)	-
5	Taxable Rents (Line1 minus Line 4)	-
6	SLCo CTAA assessment: 2% Total Nightly Rent (Line 5 * 2%)	-
7	Interest, if Applicable @ 5.66%, please see cover page for additional details	
8	Online Travel Agency (OTA) Fees Collected (If rent is included in line 1 please do not include fees here)	
9	Total Assessment Due	-

I declare under penalty of making a false statement, that to the best of my knowledge and belief the statements herein are correct and true.

Signed

Date

Name of Lodging Business