

**UTAH STATE TAX COMMISSION  
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on October 13 and October 14, 2009.

**Proposed Rules or Change:**

**Rule Number:** R861-1A-36

**Title:** Signatures Defined Pursuant to Utah Code Ann. Sections 41-1a-209, 59-10-512, 59-12-107, 59-13-206, and 59-13-307.

**Summary:** **The proposed amendment indicates that taxpayers who file a tax return under the Individual Income Tax Act electronically and meet IRS signature requirements are deemed to meet Utah signature requirements; and taxpayers who file a corporate return electronically and meet IRS signature requirements are deemed to meet Utah signature requirements; repeals reference to Tax Express which is no longer in operation.**

**Rule Number:** R865-20T-14

**Title:** Directory of Cigarettes Approved for Stamping Pursuant to Utah Code Ann. Sections 59-14-603 and 59-14-607.

**Summary:** **Cigarettes approved for stamping shall be updated on the first business day of each month, and that additions or modifications shall be made to the directory on the next scheduled update after 30 days notice to the commission.**

**Rule Number:** R865-12L-14

**Title:** Local Sales and Use Tax Distribution and Redistributions pursuant to Utah Code Ann. section 59-12-109.

**Summary:** **The proposed rule defines “extraordinary circumstances” as certain errors that impact sales tax distribution to a locality by \$10,000 or more; provides that a notice of redistribution will be sent only if a locality is impacted \$1,000 or more by a redistribution.**

**NOTE:** **THIS RULE WAS FILED AT THIS TIME TO COMPLY WITH THE STATUTORY DATE.**

**Rule Number:** R873-22M-41

**Title:** Issuance of Salvage Certificate in Certain Circumstances.

**Summary:** **The proposed amendment clarifies that when an insurance company applies to the commission to receive a salvage certificate for a vehicle for which the owner of the salvage vehicle does not provide title for the vehicle to the insurance company, or provides an improperly endorsed title, the insurance company must provide evidence to the commission that the letters it sent requesting information from the vehicle’s registered owner were also sent to any lien holder of the salvage vehicle.**

**Rule Number:** R877-23V-6

**Title:** Issuance of In-Transit Permits Pursuant to Utah Code Ann. 41-3-305.  
**Summary:** **The proposed amendment provides criteria for the issuance of 96-hour in-transit permits to entities in the business of auctioning motor vehicles.**

**Rule Number:** R884-24P-52  
**Title:** **Criteria for Determining Primary Residence Pursuant to Utah Code Ann. Sections 59-2-102, 59-2-103, and 59-2-103.5.**  
**Summary:** **The proposed amendment replaces the incorrect statutory citation for the definition of “household” with the correct statutory citation; clarifies an addition exception to the rule that the residential exemption is limited to one primary residence per household.**

**The Public comment on these rules will end on 12/01/2009. These proposed rules were published in the Utah State Bulletin and posted on our website at [www.tax.utah.gov](http://www.tax.utah.gov).**

Public comments on these rules can be addressed to the attention of Commissioner Dixon and emailed to [taxrules@utah.gov](mailto:taxrules@utah.gov), faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at [www.tax.utah.gov](http://www.tax.utah.gov). If you would like to receive notice of future rule items, email [clee@utah.gov](mailto:clee@utah.gov) with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at [www.tax.utah.gov](http://www.tax.utah.gov). The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

**Posted 10/15/2009**