

13-1872
TAX TYPE: SALES AND USE TAX
TAX YEAR: 2012
DATE SIGNED: 8-17-2015
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: R. ROCKWELL
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER,</p> <p>Petitioner,</p> <p>vs.</p> <p>TAXPAYER SERVICES DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p>Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</p> <p>Appeal No. 13-1872</p> <p>Account No. #####</p> <p>Tax Type: Sales & Use Tax</p> <p>Tax Year: 2012</p> <p>Judge: Phan</p>
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Presiding:

John Valentine, Commission Chair
Michael Cragun, Commissioner
Jane Phan, Administrative Judge

Appearances:

For Petitioner: REPRESENTATIVE-1 FOR PETITIONER, Attorney
REPRESENTATIVE-2 FOR PETITIONER, CFO, PETITIONER
REPRESENTATIVE-3 FOR PETITIONER, PETITIONER
REPRESENTATIVE-4 FOR PETITIONER, PETITIONER

For Respondent: REPRESENTATIVE FOR RESPONDENT, Assistant Attorney General
RESPONDENT-1, Deputy Director Taxpayer Services Division
RESPONDENT-2, Manager, Taxpayer Services Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on April 16, 2015, in accordance with Utah Code §63G-4-201 et seq. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. This matter is before the Utah State Tax Commission on an appeal filed by Petitioner (“PETITIONER”) of the denial by Respondent (“Division”) to issue to PETITIONER a sales tax exemption number. PETITIONER timely appealed the denial and the matter eventually proceeded to this Formal Hearing.

2. This matter presents a question of law as there was little dispute of fact between the parties.

3. PETITIONER is a Utah (X) health insurance company organized pursuant to the Patient Protection and Affordable Care Act (“ACA”), Public Law 111-148, Section 1322, as a Consumer Operated and Oriented Plan (CO-OP). The CO-OP program provides loans and repayable grants to foster the creation of new, consumer-governed (X) health plans that will operate with a strong consumer focus, provide high quality, low cost care and enhance competition in the insurance exchanges. As a CO-OP, PETITIONER was organized to carry out purposes and goals of the ACA, including to insure the previously uninsured Americans whose incomes fall within 100% to 400% of the federal poverty level (“FPL”).

4. As part of the ACA provisions a new tax exempt status was set out at I.R.C. 501(c)(29).

5. On June 3, 2013, the Internal Revenue Service granted PETITIONER I.R.C. 501(c)(29) exempt status.¹ PETITIONER is the only 501(c)(29) exempt organization in Utah and PETITIONER indicates that there can only be one in Utah under the provisions of the law.

6. On June 21, 2013, PETITIONER had filed a Form TC-160 Application for Sales Tax Exemption Number for Religious or Charitable Institutions requesting a sales tax exemption number.² PETITIONER included a copy of the IRS determination letter verifying that PETITIONER was exempt under I.R.C. 501(c)(29).

7. The Division denied the application for sales tax exemption on July 23, 2013, because PETITIONER had not provided verification of I.R.C. 501(c)(3) status.³ PETITIONER is not exempt under I.R.C. 501(c)(3) and, therefore, was not able to provide that verification.

8. REPRESENTATIVE-3 FOR PETITIONER, PETITIONER Chief Strategy Officer, testified that he had been involved with PETITIONER from the beginning. He testified when PETITIONER was organized there were 400,000 Utahans who did not have health insurance and it was PETITIONER goal to work with the ACA to get these people access to health care. REPRESENTATIVE-3 FOR PETITIONER testified that under the ACA people earning up to 138% of the federal poverty level would have received coverage based on Medicaid expansion, which he said could have, had the expansion occurred, covered about 200,000 of the uninsured Utahans. Originally when PETITIONER was established, the thought was that PETITIONER would assist in trying to serve the 200,000 uninsured Utahans whose incomes were over 138% of FPL⁴, but still could not afford

¹ Respondent’s Exhibit E.

² Respondent’s Exhibit D.

³ Respondent’s Exhibit F and Testimony of RESPONDENT-2, Manager, Taxpayer Services Division.

⁴ For 2014, the 138% FPL threshold for a household of 1 was \$\$\$\$\$, and for a household of 4 was \$\$\$\$\$. See Petitioner’s Exhibit 2, Federal Poverty Guidelines.

individual health insurance. With no Medicaid expansion, PETITIONER was able to provide plans paid in part by subsidies to persons earning from 100% of the FPL up to 400% of FPL. PETITIONER is not allowed to sell plans to Utahans earning less than 100% of the federal poverty level. In fact, those in that income level do not qualify for subsidies to pay towards health insurance premiums, as they would have been covered by the proposed Medicaid expansion. PETITIONER does sell plans to those earning over 400% of the FPL, but persons in that category do not qualify for any subsidies.⁵

9. Thirty-three percent of PETITIONER members earn in the 100% to 150% of the FPL range. Twenty-three percent are in the 150% to 200% range. Seventeen percent are in the 200% to 250% FPL range. Thirteen percent are in the 250% to 400% range and Fourteen percent are over the 400% FPL range.⁶

10. PETITIONER is able to provide its members or those obtaining insurance from PETITIONER three different forms of financial assistance in the premiums or overall cost of the health insurance, depending on the member's income level. First, members earning from 100% to 400% of the FPL could receive federal government subsidies called Advanced Premium Tax Credits ("APTC") that would pay a portion of the premium for them.⁷ For those in the range from 100% to 400% of the FPL, as their income increased, the amount of subsidy decreased.⁸ The APTCs are paid to PETITIONER directly to subsidize the insurance premiums of the insured,⁹ rather than claimed as a credit on the insured's federal income tax return.

11. In order for PETITIONER members to qualify for the APTC, they have to sign up through the federal government's exchange. They can look at the PETITIONER website for information, but must go to the federal government exchange to qualify for the APTC.¹⁰

12. The second form of financial assistance was also a federal government payment, which was a cost share reduction ("CSR") to help the insured use the insurance they purchased. The CSR was limited by income level and those who were between 100% to 150% of the FPL could use this to buy up to a higher coverage plan. For those insured who earned more than 250% of the FPL there would be no CSR.

13. The third financial assistance or benefit provided by PETITIONER was that all PETITIONER profits, by law, had to be used to either decrease premiums, increase benefits or for other programs intended to improve the quality and decrease the cost of the health care for its members.

⁵ Petitioner's Exhibit 3 with testimony of REPRESENTATIVE-3 FOR PETITIONER.

⁶ Petitioner's Exhibit 6.

⁷ Testimony from REPRESENTATIVE-3 FOR PETITIONER, Chief Strategy Officer.

⁸ Petitioner's Exhibit 5.

⁹ From Testimony of REPRESENTATIVE-2 FOR PETITIONER, PETITIONER CFO.

¹⁰ Testimony of REPRESENTATIVE-2 FOR PETITIONER.

14. PETITIONER provides education information to the public in general on what is available to them under the ACA. For instance, it makes information available on the maximum a family would pay for a low priced plan after the federal APTC subsidies, regardless of whether it was a PETITIONER Plan or a plan offered by another insurer. In Petitioner's Exhibit 3, it lists, for example, that a family of 4, with an income of \$\$\$\$ per year would only pay \$\$\$\$ per month for the second lowest priced (Y) Plan.

15. As of December 2014, PETITIONER had ##### members, of which 13,443 or 58.5% were individual "on exchange" members. For these individual on "exchange members" PETITIONER's total December 2014 monthly revenue was \$\$\$\$\$. Of this, \$\$\$\$\$, or 63.4%, came from the federal APTC subsidies and \$\$\$\$\$, or 12.5%, from the federal CSR payments.¹¹ Considering PETITIONER total revenue and the amount of that which came from the federal government, the testimony from REPRESENTATIVE-2 FOR PETITIONER, PETITIONER CFO was that for December 2014, PETITIONER total revenue was approximately \$\$\$\$\$ and of that approximately \$\$\$\$\$ was the federal government paid APTCs.

APPLICABLE LAW

Certain exemptions from sales and use tax are set out at Utah Code Sec. 59-12-104. At issue in this appeal is the exemption from sales and use tax at Subsection 104(8) which provides:

The following sales and uses are exempt from the taxes imposed by this chapter:

....

(8) sales made to or by religious or charitable institutions in the conduct of their religious or charitable functions and activities, if the requirements of Section 59-12-104.1 are fulfilled;

Utah Code Sec. 59-12-104.1 provides procedure requirements for the exemption or obtaining a refund but does not define "charitable institutions" or what would constitute "charitable functions or activities." In pertinent part the section provides:

- (1) Except as provided in Section 59-12-104, sales made by religious or charitable institutions or organizations are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution or organization's regular religious or charitable functions or activities.
- (2) (a) Except as provided in Section 59-12-104, sales made to a religious or charitable institution or organization are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions and activities.
(b) In order to facilitate the efficient administration of the exemption granted by this section, the exemption shall be administered as follows:
 - (i) the exemption shall be at point of sale if the sale is in the amount of at least \$1,000; . . .

¹¹ Petitioner's Exhibit 8.

- (3) (a) Religious or charitable institutions or organizations entitled to a refund under Subsection (2)(b)(ii) may apply to the commission for the refund of sales or use taxes paid.
- (b) The commission shall designate the following by commission rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (i) Procedures for applying for a sales and use tax refund;
 - (ii) Standards for determining and verifying the amount of purchase at the point of sale;
 - (iii) Procedures for submitting a request for refund on a monthly basis anytime the taxpayer has accumulated \$100 or more in sales tax payments; and
 - (iv) Procedures for submitting a request for refund on a quarterly basis for any cumulative amount of sales tax payments.

The Utah State Tax Commission adopted a rule regarding the exemption for religious and charitable institutions set out at Utah Code Sec. 59-12-104(8). Utah Admin. Rule R865-19S-43 provides in pertinent part the following:

A. In order to qualify for an exemption from sales tax as a religious or charitable institution, an organization must be recognized by the Internal Revenue Service as exempt from tax under Section 501(c)(3) of the Internal Revenue Code.

....

B. Every institution claiming exemption from sales tax under this rule must submit form TC-60, Application for Sales Tax Exemption Number for Religious or Charitable Institutions, along with any other information that form requires, to the Tax Commission for its determination . . .

Section 501(c)(3) of the Internal Revenue Code provides an exemption to:

Corporations, and any community chest, fund or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals.

Section 501(c)(29) of the Internal Revenue Code provides an exemption to:

Qualified (X) health insurance issuers (within the meaning of section 1322 of the Patient Protection and Affordable Care Act) which have received a loan or grant under the CO-OP program under such section.

DISCUSSION

As PETITIONER is the first and the only 501(c)(29) organization in Utah, this is the first time the question of whether or not a 501(c)(29) organization would qualify for exemption from sales tax under Utah Code Sec. 59-12-104(8) has come before the Tax Commission. The facts were not in dispute in this case and the issues for consideration are the interpretation of statute as it applies to the facts and the Tax Commission rule. Utah Code Sec. 59-12-104(8) provides an exemption for “sales made to or by religious

or charitable institutions in the conduct of their religious or charitable functions and activities, if the requirements of Section 59-12-104.1 are fulfilled.” Section 59-12-104.1 restates Utah Code Sec. 59-12-104(8) and provides for when the refund is at the point of sale or must be requested from the Tax Commission. It also provides that the Tax Commission may adopt administrative rules on the procedures for applying for or requesting the refund and standards for determining the amount of purchase. Neither Utah Code Secs. 59-12-104(8) or 59-12-104.1 provide a definition of charitable institution or charitable functions and activities. The only clarification on what would constitute a “charitable institution” is set out at Utah Admin. Rule R865-19S-43, which limits the exemption to those entities that are designated by the IRS as exempt under 501(c)(3) of the Internal Revenue Code.

The reason given by the Division for denying PETITIONER request for a sales tax exemption, was that PETITIONER was not designated by the IRS as exempt under 501(c)(3) of the Internal Revenue Code and PETITIONER did not provide with its application for exemption verification that it was exempt under 501(c)(3). PETITIONER points out that it is not the code sections, but instead Utah Admin. Rule R865-19S-43 adopted by the Utah Tax Commission that restricts charitable institutions qualifying for exemption to only those institutions exempt under Section 501(c)(3) of the Internal Revenue Code.

It was PETITIONER position that it qualified for exemption under the criteria set out at Utah Code Secs. 59-12-104(8) and 59-12-104.1, which do not define or restrict the exemption to institutions qualified under Section 501(c)(3) of the Internal Revenue Code. PETITIONER pointed out additionally that the Utah State Tax Commission had adopted Utah Admin. Rule R865-19S-43, limiting the exemption to entities qualifying under Section 501(c)(3), long before 501(c)(29) was made into law. PETITIONER is a CO-OP that came into existence and 501(c)(29) was adopted as part of the ACA. These provisions were not anticipated at the time the Tax Commission adopted Utah Admin. Rule R865-19S-43.

PETITIONER also argued that it was functionally equivalent to a 501(c)(3) organization that operated exclusively for a charitable purpose. The representative for PETITIONER points to the definition of “charitable” defined by Treasury Regulation which says, “the term “charitable” is used in section 501(c)(3) in its generally accepted legal sense and is, therefore, not to be construed as limited by the separate enumeration in section 501(c)(3) of other tax-exempt purpose which may fall within the broad outlines of “charity” as developed by judicial decisions. Such term includes: Relief of the poor and distressed or of the underprivileged; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening of the burdens of Government: and promotion of social welfare by organizations designed to accomplish any of the above purposes, . . .” 26 C.F.R. Sec. 1.501(c)(3)-1(d)(2).

It was PETITIONER’ contention that it is a charitable institution as defined in the Treasury Regulation because it lessened the burden of government, provided relief for the poor, distressed and

underprivileged and also that the promotion of health was generally accepted as a charity. Regarding lessening a government burden, PETITIONER points out that the CO-OPs were formed by the ACA to perform functions and goals of the ACA itself, thereby lessening government burdens. PETITIONER notes that the Federal Government had lent the start-up expenses for the program to the CO-OPs, that PETITIONER provides education to the public in general about health insurance options and that the activity performed by PETITIONER is something that a governmental unit is not prohibited from performing, noting that the government performs like services in Medicaid, Medicare and Veterans Administration Insurance. They also argue that PETITIONER was formed as an alternative to public option health insurance to save direct and implied cost and provide workforce savings to the government. They argue that their services do provide a benefit to the community as a whole.

PETITIONER advocated that in addition to lessening a government burden, it did provide relief for the poor, distressed and underprivileged. PETITIONER points to the fact that it is providing health insurance to people who were otherwise uninsured generally due to the inability to afford health insurance. From the exhibits and testimony, thirty-three percent of PETITIONER members earn in the 100% to 150% of the FPL range. For a family of 4, 150% of the FPL is an income of \$\$\$\$\$.¹² Twenty-three percent of PETITIONER members are in the 150% to 200% range. PETITIONER also cited to *Geisinger Health Plan v Commissioner*, 985 F.2d 1210 (3rd Cir. 1993), which was a case in which an HMO that arranged for health care benefits sought exemption under 501(c)(3). The Court in that case articulated a standard that the HMO's activities must benefit the community as a whole, in addition to its enrollees.

PETITIONER also made the argument that it is required to meet the same legal requirements as a 501(c)(3) organization. It is operated for a charitable purpose and there is no pecuniary gain or profit to the members. If PETITIONER was dissolved the assets would have to be distributed to a (X) which is operated solely for the purposes of Section 501(c)(29).

It was the Division's position that PETITIONER did not qualify for exemption under Utah Code Sec. 59-12-104 because PETITIONER was not a 501(c)(3) entity as was required by Utah Admin. Rule R865-19S-43. The Division also argues that PETITIONER did not meet the application requirements set out in the rule because PETITIONER failed to provide documentation required by the Rule in the form of a IRS determination letter exempting the organization under 501(c)(3). This was required by the rule, but not a requirement of the statute.

The Division points out that under the United States Code, 501(c)(3) and 501(c)(29) have differing requirements and are for different types of entities. The Internal Revenue Service found that PETITIONER was exempt under 501(c)(29), which is specifically for a qualified (X) health insurance

¹² Petitioner's Exhibit 2.

issuer within the meaning of the ACA that had received a loan or grant under the CO-OP program. It was the Division's position that, "The plain language of these two code sections indicates that 501(c)(29) provides a separate exemption from 501(c)(3)."¹³ The Division points out that, "The rules of statutory construction "encourages courts to give meaning to every word used in a statute to realize congressional intent... [and] embodies the belief that Congress would not have included superfluous language."¹⁴

The Division disputed PETITIONER contention that it would have qualified under 501(c)(3) citing a Tenth Circuit Court of Appeals decision involving a health insurance plan provider in which the Court had concluded the provider was primarily a commercial-type insurance entity, and, therefore, did not meet the community benefit standard. The Court noted in *IHC Health Plans, Inc. v C.I.R.*, 325 F.3d 1188, 1195 (2003) that, "The IRS has long recognized that (X) hospitals may be exempt as "charitable" entities under section 501(c)(3)." But went on to note, "not every activity that promotes health supports tax exemption under 501(c)(3). For example, selling prescription pharmaceuticals certainly promotes health, but pharmacies cannot qualify for . . . exemption under 501(c)(3) on that basis alone." Rev. Rul. 98-15, 1998 WL 899783. In other words, engaging in an activity that promotes health, *standing alone*, offers an insufficient indicium of an organization's purpose. (Emphasis in Original.) *IHC Health Plans* at 1197.

The Court found the insurance plans at issue in *IHC Health Plans* did not meet the community benefit test. It goes on to describe the community benefit test as follows, "In summary, under section 501(c)(3), a health-care provider must make its services available to all in the community plus provide additional community or public benefits. The benefit must either further the function of government-funded institutions or provide a service that would not likely be provided within the community but for the subsidy. Further, the additional public benefit conferred must be sufficient to give rise to a strong inference that the public benefit is the *primary purpose* for which the organization operates." (Emphasis in Original.) *Id* at 1198.

The Division also argues that exemptions should be strictly construed against the one seeking the exemption citing *Nucor Corp., Nucor Steel Utah Div. v. Utah State Tax Comm'n*, 832 P.2d 1294 (Utah 1992).¹⁵ It was the Division's position that the statute as enacted did not allow the Commission to extend the benefits of a 501(c)(3) entity to PETITIONER.

After reviewing the facts and the legal arguments presented by the parties at the hearing in this matter, although PETITIONER does provide insurance plans and assist the previously uninsured to obtain insurance by providing information on how to qualify for subsidies that pay in part for the insurance,

¹³ Respondent's Formal Hearing Brief, pg. 5.

¹⁴ Respondent's Formal Hearing Brief, pg. 6, citing *Nutraceutical Corp. v. Von Exchenbach*, 459 F.3d 1033, 1039 (10th Cir. 2006).

¹⁵ This position is codified at Utah Code Sec. 59-1-1417(2).

PETITIONER is not a charitable institution under the provisions set out at Utah Code Sec. 59-12-104(8) and 59-12-104.1. The fact that PETITIONER offers plans to the public that are paid in part through federal subsidies and because of the subsidies, a high percentage of its members are from 100% to 200% of the FPL, does not mean that PETITIONER is providing a charity. PETITIONER is receiving the full price of its plans, either from its member or from the federal government, so although the member themselves who are in the 100% to 400% FPL are not paying the full price of the plan, the difference is being paid by the federal government. The fact that profits must be used to decrease premiums or increase service is a typical function in a cooperative type organization that benefits its members, but not the community as a whole.

PETITIONER does provide some educational information available to the public generally. It is possible that an argument could be made that facilitating or assisting the previously uninsured in obtaining health insurance is a benefit to the community as whole and not just PETITIONER members. It may contribute to a healthier community or reduce hospital cost sharing of emergency room and other care provided to persons who are not able to pay, to those who do pay or have insurance. However, whether or not the IRS would find that PETITIONER met the qualifications for exemption as a 501(c)(3) entity is speculative on the part of this Commission, given the decision in *IHC Health Plans, Inc. v C.I.R.*, 325 F.3d 1188, 1195 (2003).

Utah Admin. Rule R865-19S-43 requires that in order to qualify for the exemption the institution must be found to be exempt by the IRS as a 501(c)(3) entity. A 501(c)(3) entity has a higher level of scrutiny and transparency than other types of entities that are exempt from federal taxes and was the one most applicable to the charitable or religious exemption set out at 59-12-104. Expanding the definition of a charitable institution beyond the limitation set out in Utah Admin. Rule R865-19S-43 to entities other than 501(c)(3) entities makes it impractical for the Division to administer the exemption. PETITIONER is clearly not qualified for the exemption under the provisions of the rule.

CONCLUSIONS OF LAW

1. Utah Code Sec. 59-12-104(8) provides an exemption for “sales made to or by religious or charitable institutions in the conduct of their religious or charitable functions and activities, if the requirements of Section 59-12-104.1 are fulfilled.” Although Utah Code Section 59-12-104.1 provides how the exemption is to be administered, either at the point of sale or through refund requests, it does not provide a definition of “charitable institution” or “charitable functions and activities.” Utah Code Section 59-12-104.1 does provide that the Tax Commission may adopt administrative rules on the procedures for applying for or requesting the refund and standards for determining the amount of purchase. It does not specifically address rules that may clarify or define terms such as “charitable institution” or “charitable

functions and activities.” Utah Admin. Rule R865-19S-43, which has been in effect for many years,¹⁶ limits the exemption to those entities that are designated by the IRS as exempt under 501(c)(3) of the Internal Revenue Code.

2. The IRS has designated PETITIONER as exempt under 501(c)(29), not 501(c)(3). United States Code Sections 501(c)(3) and 501(c)(29) have differing requirements and are for different types of entities. Section 501(c)(29) is specifically for a qualified (X) health insurance issuer within the meaning of the ACA CO-OP program. United States Code 501(c)(3) provides an exemption for entities that are organized and operated exclusively for charitable and other listed purposes.

3. Although PETITIONER offers the argument that it meets all requirements of 501(c)(3), as it has not been found to be exempt by the IRS under this provision, this position is speculative. Whether or not the IRS would find PETITIONER met the requirements for exemption under 501(c)(3) is not clear.

4. The IRS has not designated PETITIONER as exempt under 501(c)(3). PETITIONER does not comply with the provision set out at Utah Admin. Rule R865-19S-43 and based on the rule, the Division properly disallowed the exemption. Rule 43 has been in place for many years and has been routinely applied¹⁷ as a workable clarification for administering the exemption set out at Utah Code Sec. 59-12-104(8). In order for the Commission to find for PETITIONER it would have to invalidate a long standing Administrative Rule. This would be more appropriate in a rule making process where the Commission could consider other types of exempt entities, allow for comment from the public and determine if the rule should be revised. Additionally, the Utah Legislature could revise the provisions of Utah Code Sec. 59-12-104(8) to specifically include PETITIONER if that was its intent.

Absent a revision to the rule or to the applicable sections of the Utah Code, the exemption should be denied.

Jane Phan
Administrative Law Judge

¹⁶ This provision has been in effect as far as back the 1996 version of the Utah Administrative Rules at R865-19S-43.

¹⁷ There has been one Private Letter Ruling, Ruling 10-003, where the Commission applied the exemption to an entity exempt under 501(c)(2), but the facts are clearly distinguishable because that entity was a wholly owned subsidiary and operated as part of the charitable purpose of a 501(c)(3) entity. Furthermore, the purpose of 501(c)(2) entities is to hold title to properties of 501(c)(3) entities.

DECISION AND ORDER

Based on the foregoing, the Commission sustains the Division's action in this matter and denies PETITIONER appeal. It is so ordered.

DATED this _____ day of _____, 2015.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
Commissioner

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 et seq. and §63G-4-401 et seq.