

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax. R865-12L-1. Local Sales and Use Tax Rules Pursuant to Utah Code Ann. Section 59-12-205.

A. All rules made pursuant to Title 59, Chapter 12, Part 1, state sales and use taxes, shall apply to the local sales and use tax.

Effective: 4/11/95