

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

R865-12L-3. Tax Collection Schedule Pursuant to Utah Code Ann. Section 59-12-204.

A. A vendor responsible for collecting local sales or use tax in addition to the state tax may use a schedule furnished by the Tax Commission to determine the amount of tax to be collected.

B. For amounts not shown on the schedule, tax may be computed to the nearest cent.

C. The bracket schedule is designed to under collect the tax on some sales within a given bracket and over collect the tax on other sales, in order that the vendor can be reimbursed for the approximate amount of tax that is required to be remitted to the Tax Commission.

Effective: 12/1/87