

**R865. Tax Commission, Auditing.**

**R865-12L. Local Sales and Use Tax.**

~~{R865-12L-7. Public Utilities Point of Sale Pursuant to Utah Code Ann. 59-12-207.}~~

~~[A. If the local tax rate is uniform throughout the county, public utilities:]~~

~~[1. shall report sales on the basis of the county in which they are made, and]~~

~~[2. shall report their purchases of tangible personal property or services subject to use tax on the basis of the county in which the tangible personal property is initially delivered.]~~

~~[B. If the local tax rate is not uniform throughout the county, public utilities:]~~

~~[1. shall report sales and collect tax on the basis of the locations as shown on forms furnished by the Tax Commission, and]~~

~~[2. shall report their purchases of tangible personal property or services subject to use tax on the basis of the locations as shown on forms furnished by the Tax Commission.]~~

**KEY: taxation, sales tax, restaurants, collections**

**59-12-207**

Effective: 6/29/04

