

**R865. Tax Commission, Auditing.**

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

**R865-12L-11. Isolated or Occasional Sale of a Vehicle Pursuant to Utah Code Ann. Section 59-12-204.**

A. The sale of any vehicle subject to the registration laws of this state by anyone other than a licensed dealer shall be subject to the local sales or use tax if the purchaser's address is within any county or municipality which has in effect a local sales and use tax law. The purchaser shall be liable for payment of state and local taxes at the time of registration of the vehicle.

B. The foregoing provision in no way applies to sales of vehicles made by licensed dealers in Utah. All sales of vehicles made by dealers shall be subject to the same laws as sales by any other retailers.

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

**June 21, 2000**

**Notice of Continuation April 16, 2002**

**59-12-118**

**59-12-205**

**59-12-207**

**59-12-302**

**59-12-354**

**59-12-501**

**59-12-502**

**59-12-602**

**59-12-603**

**59-12-703**

**59-12-802**

**59-12-804**