

**R865. Tax Commission, Auditing.**

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

**~~[R865-12L-13. Repairmen and Servicemen Pursuant to Utah Code Ann. Section 59-12-204.~~**

~~A. Charges for repairs, renovations, or other taxable services to tangible personal property are assigned to the office or place of business out of which the repairman or serviceman works.~~

~~B. If a repairman or serviceman works out of a place of business located in a county that has adopted The Uniform Local Sales and Use Tax Law, the total charge for taxable services to tangible personal property is subject to both state and local sales tax, regardless of where in Utah the service or labor is performed.]~~

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

**Effective: January 1, 2009**