

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

R865-12L-14. Qualifying Sales and Use Tax and Telecommunications Charge Distributions and Redistributions Pursuant to Utah Code Ann. Sections 59-12-210, 59-12-210.1, and 69-2-5.8.

(1) For purposes of making a redistribution of revenues under Sections 59-12-210.1 and 69-2-5.8:

(a) "de minimis" means less than \$1,000; and

(b) "extraordinary circumstances" means the following circumstances that the commission becomes aware of:

(i) an error in the commission's tax systems or procedures that increases or decreases the overall distribution of qualifying sales and use tax revenues and qualifying telecommunications charge revenues to a county, city, or town by \$10,000 or more; or

(ii) an error in the calculation, collection, or reporting of a qualifying sales and use tax or qualifying telecommunications charge by a significant segment of an industry if the error increases or decreases the overall distribution of qualifying sales and use tax revenues and qualifying telecommunications charge revenues to a county, city, or town by \$10,000 or more.

(2) The commission shall, on a monthly basis, furnish each county, city, and town with the listings of qualifying sales and use taxes and qualifying telecommunications charges remitted for transactions located within the county, city, or town.

(a) After receiving each listing, the county, city, or town shall advise the commission within 90 days:

(i) if the listing is incorrect; and

(ii) make corrections regarding firms omitted from the list or firms listed but not doing business in their taxing jurisdiction.

(b) The commission shall make subsequent distributions based on the notification the commission receives from a county, city, or town under Subsection (2)(a).

(3) If a redistribution is required by Sections 59-12-210.1 or 69-2-5.8, the commission shall provide the notice of redistribution described in Subsections 59-12-210.1(2) and 69-2-5.8(2) to each original and secondary recipient political subdivision that is impacted by the redistribution in an amount that exceeds the de minimis amount.

KEY: taxation, sales tax, restaurants, collections

Date of Enactment or Last Substantive Amendment: July 26, 2012

Notice of Continuation: January 3, 2012

Authorizing, and Implemented or Interpreted Law: 59-12-118; 59-12-205; 59-12-207; 59-12-210; 59-12-210.1; 59-12-301; 59-12-355; 59-12-501; 59-12-502; 59-12-602; 59-12-603; 59-12-703; 59-12-802; 59-12-804