

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

~~[R865-12L-15. Resort Communities' Tax Pursuant to Utah Code Ann. Section 59-12-401.]~~

~~[A. The exemption from the resort communities sales tax is for sales of \$2,500 or more, before any trade-in allowance. The item sold must be a single item of merchandise, a single charge for a specific repair, renovation or installation to tangible personal property, or a periodic rental of tangible personal property. Charges for admissions, transient room accommodations and services, or utility services are not eligible for this exemption]~~

~~[B. Municipalities must submit a copy of their local tax ordinance and certification of facts establishing eligibility to impose the resort communities tax to the Tax Commission at least 30 days before the beginning of the calendar quarter when the tax is proposed to become effective.]~~

~~[C. If the initial tax rate adopted is less than the maximum permitted by law, and the community increases the rate, a copy of the new or amended ordinance must be sent to the Tax Commission at least 30 days prior to the beginning of the calendar quarter when the increase is proposed to become effective.]~~

KEY: taxation, sales tax, restaurants, collections

Effective: 6/29/04