

R865. Tax Commission, Auditing

R865-12L. Local Sales and Use Tax

~~R865-12L-16. Notification to Tax Commission Upon Change in the Election to Collect County or Municipality Imposed Transient Room Taxes Pursuant to Utah Code Ann. Sections 59-12-301 and 59-12-355.~~

~~A. If a county or municipality that has imposed a transient room tax elects to change the responsibility for collecting the transient room tax from the local government entity to the Tax Commission, or from the Tax Commission to the local government entity, the change in the collection shall take place:~~

- ~~1. on the first day of a calendar quarter; and~~
- ~~2. after a 90-day period beginning on the date the Tax Commission receives notice from the local government entity.~~

~~B. Notices required under A. should be directed to the Revenue and Distribution Director, Administration Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134.~~

KEY: taxation, sales tax, restaurants, collections

Date of Enactment or Last Substantive Amendment: October 13, 2011

Notice of Continuation: March 16, 2007

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