

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

~~{R865-19S-28. Retailer Defined Pursuant to Utah Code Ann. Section 59-12-102.~~

~~A. "Retailer" means vendors operating within this state directly, or indirectly through agents or representatives, if the vendor:~~

~~1. has or utilizes an office, distribution house, sales house, warehouse, service enterprise, or other place of business;~~

~~2. maintains a stock of goods in Utah;~~

~~3. regularly solicits orders whether or not such orders are accepted in this state, unless the activity in this state consists solely of advertising or solicitation by direct mail,~~

~~4. regularly engages in the delivery of property in this state other than by common carrier or United States mail, or~~

~~5. regularly engages in any activity in connection with the leasing or servicing of property located within this state.~~

~~B. A person may be a retailer within the meaning of the act even though the sale of tangible personal property is incidental to his general business. For example, a contractor may operate a salvage business and be a retailer within the meaning of the act.]~~

KEY: charities, tax exemptions, religious activities, sales tax

Effective: 6/29/04

