

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-70. Sales Incidental To The Rendition of Services Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.

A. Persons engaged in occupations and professions that primarily involve the rendition of services upon the client's person and incidentally dispense items of tangible personal property are regarded as the consumers of the tangible personal property dispensed with the services.

B. Physicians, dentists, beauticians, and barbers are examples of persons described in A.

KEY: charities, tax exemptions, religious activities, sales tax 59-12-103; 59-12-104

Effective: 6/29/04

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