

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**~~R865-19S-105. Procedures for Refund of Sales and Use Taxes Paid on Food Donated to a Qualified Emergency Food Agency Pursuant to Utah Code Ann. Section 59-12-902.~~**

~~A. A qualified emergency food agency may apply to the Tax Commission for a refund of Utah sales and use taxes paid on food donated to that entity no more often than on a monthly basis. Refund applications should be submitted to the Tax Commission by the tenth day of the month for a timely refund.~~

~~B. Applications for refund of sales and use taxes shall be made on forms provided by the Tax Commission.~~

~~C. Original records supporting the refund claim must be maintained by the qualified emergency food agency for three years following the date of refund.~~

~~D. Failure to pay any penalties and interest assessed by the Tax Commission may subject the qualified emergency food agency to a deduction from future refunds of amounts owed.~~

Effective: 7/1/2008