

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

~~[R865-19S-119. Certain Transactions Involving Food and Lodging Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.~~

- ~~A. The provisions of this rule apply to a seller that:~~
- ~~1. is not a restaurant; and~~
 - ~~2. provides a purchaser both food and lodging.~~
- ~~B. If a seller does not separately state an amount for tax applicable to food on the invoice, the seller must:~~
- ~~1. pay sales and use tax on the food at the time the seller purchases the food; and~~
 - ~~2. include the food in the base that is subject to transient room tax.~~
- ~~C. Subject to D., if a seller separately states an amount for tax applicable to food on the invoice, the seller:~~
- ~~1. may purchase the food tax exempt from sales and use tax as a sale for resale;~~
- ~~and~~
- ~~2. may not include the food in the base that is subject to transient room tax.~~
- ~~D. A seller that separately states an amount for tax applicable to food on the invoice must ensure that those amounts are accurately reflected in the seller's records.]~~

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

Effective: January 1, 2009