

**R865. Tax Commission, Auditing.**

**R865-20T. Tobacco Tax.**

**~~[R865-20T-2. Methods of Paying Taxes on Cigarettes and Tobacco Products Pursuant to Utah Code Ann. Sections 59-14-205 and 59-14-303.~~**

~~A. If the tax is due as a result of use, storage, or consumption of imported cigarettes, the tax may be paid by affixing stamps or by filing a return prescribed by the Tax Commission:~~

~~1. This return must be filed and the tax must be paid within 15 days from the date of use, storage, or consumption unless application is made to the Tax Commission for permission to file returns and pay the tax on a monthly basis:~~

~~2. Monthly returns are due, together with the payment of the tax, on or before the 15th day of the month following the calendar month during which the cigarettes were imported:~~

~~3. Monthly returns must be filed even though no tax is due.~~

~~B. Quarterly returns required under Section 59-14-303 shall include all purchases of tobacco products during the preceding quarter, with no adjustment for inventories on hand at the end of the quarter.]~~

**KEY: taxation, tobacco products**

**Effective: 07/16/2007**