

R865. Tax Commission, Auditing.

R865-21U. Use Tax.

R865-21U-6. Liability of Purchasers for Payment of Tax Pursuant to Utah Code Ann. Section 59-12-107.

(1) For purposes of this section:

(a) "Income tax return" means a tax return filed under:

(i) Title 59, Chapter 7, Corporate Franchise and Income Taxes; or

(ii) Title 59, Chapter 10, Individual Income Tax Act, except for Title 59, Chapter 10, and Part 4.

(b) "Sales tax license" means a license issued under Title 59, Chapter 12, Sales and Use Tax Act.

(2) A purchaser of an item that is subject to sales and use tax must account for the tax liability by paying the tax:

(a) To the seller from whom the item was purchased if the seller has a sales tax license; or

(b) Directly to the commission if the seller from whom the item was purchased does not collect the sales tax from the purchaser.

(3) A purchaser that is subject to Subsection (2)(b) shall:

(a) if the purchaser has a sales tax license pay the tax on the purchaser's sales and use tax return; or

(b) If the purchaser does not have a sales tax license, pay the tax on the purchaser's income tax return.

(4)(a) A purchaser paying the tax to the commission under Subsection (3)(b) shall compute the tax using the rates provided in the income tax instructions for the address of the purchaser as shown on the income tax return.

(b) If a purchaser is not required to file an income tax return, the purchaser shall:

(i) report and pay the tax on the income tax return the purchaser would otherwise be required to file; and

(ii) Include with the return a statement stating that no income tax is due and that the return is submitted for payment of use tax only.

KEY: taxation, user tax

Date of Enactment or Last Substantive Amendment: August 27, 2012

Notice of Continuation: October 28, 2010

Authorizing, and Implemented or Interpreted Law: 59-12-103; 59-12-107; 59-12-104; 59-12-118