

**R865. Tax Commission, Auditing.**

**R865-21U. Use Tax.**

**~~{865-21U-12. Storage Pursuant to Utah Code Ann. Section 59-12-103 and 59-12-104(34).}~~**

~~[. "Storage" means and includes any storing, keeping, retention of or exercise of dominion, or control over tangible personal property within Utah. Storage does not include purchases of tangible personal property or personal property which remains in the interstate commerce channel. Also, no tax applies if the property is brought into Utah for some purpose other than storage, use, or consumption in Utah. For example, steel purchased out of state and brought into Utah for fabrication would be exempt provided that the steel was purchased for intended use in an out-of-state contract and retained its identity through the fabrication process and eventually was used in the intended out-of-state contract. Steel purchased in bulk quantities and placed in a general inventory and subsequently fabricated and used outside of the state would be subject to the Utah tax since this would constitute a purchase for storage in Utah. If the materials are subsequently taken out of state and incorporated into and become real property in a state which will not allow credit for tax paid to Utah, the purchaser may request a refund of the tax previously paid.]~~

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

**Effective: 6/29/04**

