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1 **R861-1A-46. Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections**
2 **59-1-1410 and 59-12-110.**

3 (1) Definitions.

4 (a) "Division" means the Auditing Division of the commission.

5 (b) "Purchaser refund request" means:

6 (i) a refund request for sales tax overpaid; and

7 (ii) submitted by a person other than the seller that originally collected and remitted the sales
8 tax to the commission.

9 (c) "Required information and documents" means, for each transaction included in a
10 purchaser refund request:

11 (i) a description of the item for which a refund is requested;

12 (ii) the invoiced transaction date;

13 (iii) the taxable purchase amount;

14 (iv) the tax rate applied to the purchase amount;

15 (v) the invoice number;

16 (vi) invoices or receipts or other books and records that show the items purchased and sales
17 tax charged;

18 (vii) the sales tax paid;

19 (viii) the reason and basis in Utah law for exempting or excluding the item from sales tax;

20 (ix) documentation that verifies that the item qualifies for a sales tax exemption or exclusion;

21 (x) the amount of sales tax overpaid;

22 (xi) proof of payment of sales tax, such as a canceled check, bank statement, credit card
23 statement or receipt, letter from the seller, or other books and records that demonstrate payment was
24 made;

25 (xii) if an agent applies for the refund on behalf of a purchaser, a power of attorney;

26 (xiii) the name and address of the seller; and

27 (xiv) a signed statement that the seller that calculated and remitted the sales tax:

28 (A) has not provided a sales tax refund or credit; and

29 (B) will not be asked to provide a sales tax refund or credit.

30 (2)(a) Except as provided in Subsection (3), a person submitting a purchaser refund request
31 shall include the required information and documents with the application to the division.

32 (b) The items described in Subsection (2)(a) shall be provided to the division in the format
33 and manner prescribed by the division.

34 (c) If the application is not accompanied by all of the required information and documents,
35 the division shall send a notice to the person that submitted the purchaser refund request.

36 (d) The notice described in Subsection (2)(c) shall:

37 (i) indicate the required information and documents that are missing; and

38 (ii) allow the person submitting the purchaser refund request 30 days to provide the missing
39 required information and documents to the division.

40 (e)(i) A person submitting a purchaser refund request who is unable to provide the
41 information and documents described in Subsection (2)(d)(i) within the time period described in
42 Subsection (2)(d)(ii) may contact the division to request an extension of time to provide the required
43 information and documents that are missing.

44 (ii) The division shall grant reasonable requests for extension that will not unnecessarily
45 prolong the processing of the refund request. If an extension is granted, the division shall provide
46 written notice to the person submitting the purchaser refund request of the length of an extension of
47 time granted under Subsection (2)(e)(i).

48 (f) If the division has not received all of the required information and documents within the
49 time period described in Subsection (2)(d), or if applicable, within an extension of time granted under
50 Subsection (2)(e), the division shall:

51 (i) evaluate the purchaser refund request based solely on the required information and
52 documents received; and

53 (ii) dismiss for lack of evidence requests for refunds on items for which the division has not
54 received the required information and documents.

55 (g)(i) Dismissals under Subsection (2)(f) may be appealed to the commission.

56 (ii) On an appeal under Subsection (2)(g)(i), the ~~[only matter that will be reviewed by the]~~
57 commission shall review [is] whether information and documents adequate to determine the validity
58 of the purchaser refund request were received by the division within the time period prescribed under
59 Subsection (2)(d), or if applicable, within an extension of time granted under Subsection (2)(e).

60 (iii) If a person prevails on an appeal under Subsection (2)(g)(i), the commission shall hold a
61 hearing for disposition of the underlying tax issue.

62 (3)(a) A person who submits a purchaser refund request may, at the time the application for
63 the refund is filed, request the division use a sampling method in its review of the purchaser refund
64 request.

65 (b) A person requesting a sampling method of review under Subsection (3)(a) shall include
66 the following information for each transaction included in the purchaser refund request with the
67 application to the division:

68 (i) the invoice number;

69 (ii) the invoiced transaction date;

70 (iii) the taxable purchase amount;

71 (iv) the tax rate applied to the purchase amount;

72 (v) the sales tax paid;

73 (vi) the amount of sales tax overpaid;

74 (vii) the name and address of the seller

75 (viii) a description of the item for which a refund is requested; and

76 (ix) the reason and basis in Utah law the item is exempt or excluded from sales tax.

77 (c) The items described in Subsection (3)(b) shall be provided to the division in the format
78 and manner prescribed by the division.

79 (4)(a) If the division and a person submitting a purchaser refund request agree to the division's
80 use of a sampling method in its review of the purchaser refund request, the division shall:

81 (i) determine the items that will be included in the sample;

82 (ii) notify the person submitting the purchaser refund request of the items that will be included
83 in the sample and the information and documents that must be submitted to the division; and

84 (iii) allow the person submitting the purchaser refund request 30 days to provide the
85 information and documents to the division in the format and manner prescribed by the division.

86 (b)(i) A person submitting a purchaser refund request who is unable to provide the
87 information and documents described in Subsection (4)(a)(ii) within the time period described in
88 Subsection (4)(a)(iii) may contact the division to request an extension of time to provide the
89 information and documents that are missing.

90 (ii) The division shall grant reasonable requests for extension that will not unnecessarily
91 prolong the processing of the refund request. If an extension is granted, the division shall provide
92 written notice to the person submitting the purchaser refund request of the length of an extension of
93 time granted under Subsection (4)(b)(i).

94 (c) Information and documents described in Subsection (4)(a)(ii) that are not received by the
95 end of the period described in Subsection(4)(a), or if applicable, within an extension of time granted
96 under Subsection (4)(b), shall be:

97 (i) considered errors; and
98 (ii) included in the overall error factor by which the purchaser refund request is decreased.

99 (d)(i) Errors under Subsection (4)(c) may be appealed to the commission.

100 (ii) On an appeal under Subsection (4)(d)(i), the only matter that will be reviewed by the
101 commission is whether information and documents adequate to determine the validity of the
102 purchaser refund request were received by the division within the time period prescribed under
103 Subsection (4)(a), or if applicable, within an extension of time granted under Subsection (4)(b).

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1 **R865-19S-93. ~~Waste Tire~~ Recycling Fee Pursuant to Utah Code Ann. Section 19-6-808.**

2 ~~[A.](1)~~ The ~~waste tire~~ recycling fee shall be paid by the retailer to the ~~State Tax~~
3 ~~Commission~~ commission at the same time and in the same manner as sales and use tax returns are
4 filed. The sales tax account number will also be the recycling fee account number. A separate
5 return form will be provided.

6 ~~[1.](a)~~ ~~[The]~~ Except as provided in (1)(c), the retailer shall impose the [tire] recycling fee on
7 all purchasers [will be imposed] at the same time the sales tax is imposed. ~~[For example, if tires are~~
8 ~~purchased for resale either as part of a vehicle sale or to be sold separately by a vehicle dealer, the~~
9 ~~recycling fee and the sales tax would be collected by the dealer at the time the vehicle is sold. If~~
10 ~~sales tax is paid to a tire retailer by a vehicle dealer when tires are purchased, the recycling fee will~~
11 ~~also be paid by the vehicle dealer to the tire retailer.]~~

12 (b) The retailer shall provide an invoice to all purchasers that separately itemizes and
13 identifies the recycling fee as the “UCA 19-6-805 Recycling Fee”.

14 ~~[2.](c)~~ Where tires are sold to entities exempt from sales tax, the exempt entity must still pay
15 the recycling fee.

16 ~~[B.](2)~~ The recycling fee is not considered part of the sales price of the tire and is not subject
17 to sales or use tax.

18 ~~[C.](3)~~ Wholesalers purchasing tires for resale are not subject to the recycling fee.

19 ~~[D.](4)~~ Tires sold and delivered out of state are not subject to the recycling fee.

20 ~~[E.](5)~~ Tires purchased from out of state vendors are subject to the recycling fee. The
21 recycling fee must be reported and paid directly to the ~~[Tax Commission]~~ commission ~~[in~~
22 ~~conjunction]~~ with the use tax.

1 **R884-24P-24. Form for Notice of Property Valuation and Tax Changes Pursuant to Utah**
2 **Code Ann. Sections 59-2-918.5 through 59-2-924.**

3 (1) The county auditor must notify all real property owners of property valuation and tax
4 changes on the Notice of Property Valuation and Tax Changes form.

5 (a) If a county desires to use a modified version of the Notice of Property Valuation and
6 Tax Changes, a copy of the proposed modification must be submitted for approval to the
7 Property Tax Division of the Tax Commission no later than March 1.

8 (i) Within 15 days of receipt, the Property Tax Division will issue a written decision,
9 including justifications, on the use of the modified Notice of Property Valuation and Tax
10 Changes.

11 (ii) If a county is not satisfied with the decision, it may petition for a hearing before the
12 Tax Commission as provided in R861-1A-22.

13 (b) The Notice of Property Valuation and Tax Changes, however modified, must contain
14 the same information as the unmodified version. A property description may be included at the
15 option of the county.

16 (2) The Notice of Property Valuation and Tax Changes must be completed by the county
17 auditor in its entirety, except in the following circumstances:

18 (a) New property is created by a new legal description; or

19 (b) The status of the improvements on the property has changed.

20 (c) In instances where partial completion is allowed, the term nonapplicable will be
21 entered in the appropriate sections of the Notice of Property Valuation and Tax Changes.

22 (d) If the county auditor determines that conditions other than those outlined in this
23 section merit deletion, the auditor may enter the term "nonapplicable" in appropriate sections of
24 the Notice of Property Valuation and Tax Changes only after receiving approval from the
25 Property Tax Division in the manner described in Subsection (1).

26 (3) Real estate assessed under the Farmland Assessment Act of 1969 must be reported at
27 full market value, with the value based upon Farmland Assessment Act rates shown
28 parenthetically.

29 (4)(a) All completion dates specified for the disclosure of property tax information must
30 be strictly observed.

31 (b) Requests for deviation from the statutory completion dates must be submitted in
32 writing on or before June 1, and receive the approval of the Property Tax Division in the manner
33 described in Subsection (1).

34 (5) If the cost of public notice required under Section 59-2-919 is greater than one
35 percent of the property tax revenues to be received, an entity may combine its advertisement with
36 other entities, or use direct mail notification.

37 (6) Calculation of the amount and percentage increase in property tax revenues required
38 by Section 59-2-919 shall be computed by comparing property taxes levied for the current year
39 with property taxes budgeted the prior year, without adjusting for revenues attributable to new
40 growth.

41 (7) If a taxing [~~district~~]entity has not completed the tax rate setting process as prescribed
42 in Sections 59-2-919 and 59-2-920 [~~by~~]before ~~[August 17]~~September 1, the county auditor must
43 seek approval from the Tax Commission to use the certified rate in calculating taxes levied.

44 (8) The value of property subject to the uniform fee under Sections 59-2-405 through 59-
45 2-405.3 is excluded from taxable value for purposes of calculating new growth, the certified tax
46 rate, and the proposed tax rate.

47 (9) The value and taxes of property subject to the uniform fee under Sections 59-2-405
48 through 59-2-405.3 are excluded when calculating the percentage of property taxes collected as
49 provided in Section 59-2-924.

50 (10) Entities required to set levies for more than one fund must compute an aggregate
51 certified rate. The aggregate certified rate is the sum of the certified rates for individual funds for
52 which separate levies are required by law. The aggregate certified rate computation applies
53 where:

54 (a) the valuation bases for the funds are contained within identical geographic
55 boundaries; and

56 (b) the funds are under the levy and budget setting authority of the same governmental
57 entity.

58 (11) For purposes of determining the certified tax rate of a municipality incorporated on
59 or after July 1, 1996, the levy imposed for municipal-type services or general county purposes
60 shall be the certified tax rate for municipal-type services or general county purposes, as
61 applicable.

62 (12) No new entity, including a new city, may have a certified tax rate or levy a tax for
63 any particular year unless that entity existed on the first day of that calendar year.