

## Publication Change Summary

Release Date	Eff. Date	Pub #	Change Location	Detail
02/05/20	now	19 20	Throughout	Updated values for 2020.
12/18/19	01/01/20	14 DRAFT	Page 8, column 1, #1	Changed "marital status" to "filing status".
			Page 8, column 1, #2	Changed "line 7" to "line 8".
			Page 8, cloumn 2	Removed Quarterly, Semiannual, Annual, and Daily from the list. Added a note to calculate these amounts based off the Monthly schedule.
			Page 9	Updated schedules with 2020 figures and removed Quarterly, Semiannual, Annual, and Daily schedules. Removed examples from the pub.
			Page 10 & 11	Updated tables with 2020 figures and removed Quarterly, Semiannual, Annual, and Daily tables.
11/20/19	01/01/20	14	Page 1	Removed note that said to see a change summary on page 2.
			Page 2, column 2	Changed "write the word 'Exempt' in box 4c" to "write the word 'Exempt' under box 4c" ("in" to "under").
			Page 3, column 1	
11/14/19	01/01/20	14	throughout	Many updates and some cleanup for 2020.
	now	25	Version from 10/30/19 released as final.	
10/30/19	now	25 DRAFT	Page 16, column 1	Added "(effective Oct. 1, 2019)" to "Marketplace Facilitators and Sellers" subhead.
10/29/19	now	37	Page 1, "Sales Tax"	Added language to include marketplace facilitators.
09/25/19	now	58	Page 2, "Interest Rates"	Updated chart for 2020 year.
			Page 2, "Penalties"	Removed note about IFTA penalties.
08/12/19	now	9	Page 1	Removed aircraft from vehicles to be registered and informed people to register with UDOT.
			"Emission Certificates", pg 2	Removed sentence about diesel powered vehicles 1997 and older.
			"First-time Registration", pg 2	Removed mention of the 1.0% uniform fee.
			"What to Do If You Sell Your Car", pg 2	Removed "in writing" from instruction to notify the DMV and updated correspondence address.
		23	throughout	Removed mention of the 1.0% uniform fee.
			"Age-based Uniform Fee", pg 1	Added snowmobiles, street legal ATVs, park model vehicles, and motor homes.
			"When are the fees paid", pg 1	Added an explanation about new option to pay 6 month fees.

			Page 2-3	Updated existing age-based fee schedules for 2019 and added new schedules for snowmobiles, ATVs, motor homes, and collapsible inflatable vessel/pontoon/sailboat.
			pages 3-4	Updated calculations/examples for 2019.
07/29/19	now	4	throughout	Revised language. Updated procedure for applying to the Voluntary Disclosure Program, including a new form, TC-43, Voluntary Disclosure Program Application.
07/01/19	01/01/18	25	"Chart 3", page 8	Changed the "Radio Network Charge" from \$0.18 to \$0.52
06/13/19	07/01/19	25	"Introduction"	Revised language.
			"Utah Tax Code"	Removed.
			"Starting a New Business"	Revised language.
			"Chart 3"	Changed "Unified Statewide 911 Emergency Service Charge" rate from .09 to .25; changed "Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate from 3.3 to 3.7.
			"Definitions"	Added definitions for "Marketplace," "Marketplace Facilitator" and "Marketplace Seller."
			"Additional Information"	Added "Marketplace Facilitators and Sellers."
			"Vending Machine Sales"	Changed "...vending machine is located." to "...vending machine inventory is warehoused."
			"Sales Tax Publications"	Removed Pub 38.
	now	58	"Interest Rates" table	Removed the IFTA note at the bottom.
05/28/19	07/01/19	62	Pg. 2, col. 2 & pg. 3	Updated unified statewide 911 service charge from .09 to .25
05/09/19	07/11/19	57	Throughout	This version of Pub 57 is part of the 2019 annual forms release.
05/09/19	now	35	Throughout	Removed the reference to "lectronic high school" and edited the text for clarity.
05/06/19	now	14	Page 2, column 2	Changed "Auditing Division" to "Waivers" in the mailing address under "Employer Withholding Exemption."
05/02/19	now	66	Pages 1 & 4	Changed "motorcarrier.utah.gov" to "tax.utah.gov/fuel/ifta-sfu"
04/09/19	now	66	Page 4 & 5	Changed "taxexpress.utah.gov" to "tap.utah.gov"
			Page 5, Loss of Product	Fixed formatting error in bulleted list.
04/02/19	now	36	Page 2, Contact Info	Updated phone number for Cache County.
02/28/19	now	57	Throughout	Revised to reflect the federal Veterans Benefits and Transactions Act of 2018.
	04/01/19	25	Page 6, Chart 2	"State Sales and Use" rate increased to 4.85%.
02/19/19	now	25	Page 8, Chart 3	"Prepaid Disposable Phones and Prepaid Disp. Phone Minutes" rate increased to 3.3% (this increase was effective 1/1/18).
01/24/19	01/01/19	57	Throughout	Revised publication for 2019 filing year.
01/08/19	01/01/19	19	Throughout	Updated values for 2019
		20	Throughout	Updated values for 2019

			Pg 2, Taxation	Updated language regarding interest
		27	Pg 2, Indigent abatement	Corrected language defining abatement amount
			Pg 2, Armed Forces Exemption	Changed definition of calendar year
		36	Throughout	Updated values for 2019
			Pg 2, Indigent abatement amount	Corrected language defining abatement amount
			Pg 2, Armed Forces eligibility	Changed definition of calendar year
12/12/18	01/01/19	58	Pg 2, "interest Rate"	Added the interest rate for 2019.
11/19/18	now	14	Pg 3, "How to Get a Withholding Account"	Added information about registering on TAP.
		35	Pg 2, "Sales Tax License"	
		37	Pg 1, "Sales Tax"	Added a new condition to the list prefaced "Retailers must collect and pay sales and use tax if they:"
		25	Pg 2, "Sales Tax License"	Added information about registering on TAP.
			Pg 2-3, "Nexus Filers"	Revised text to reflect South Dakota v. Wayfair, Inc.
09/10/18	now	54	"Municipal Energy Sales & Use Tax"	Minor changes to last bullet.
08/21/18	10/01/18	68	throughout	Changed withholding tax rate from 5% to 4.95%.
			"Income Subject to Withholding" and "Definitions"	Updated definition of Portfolio Income.
05/24/18	07/01/18	54	"Energy Suppliers"	Revised instructions.
05/24/18	07/01/18	25	Chart 2	Changed "impacted communities' tax" to "state correctional facility tax."
			"Use-Based Exemptions"	Revised language; added NAICS reference.
			"Forms and Schedules"	Added references to the state correctional facility tax.
			"Forms"	Updated name of TC-62X
05/24/18	07/01/18	5	"Determining Tax Base"	Updated information regarding certain sales exempt from impacted communities taxes.
05/24/18	07/01/18	65	Throughout	Removed mention of \$30 license fee for retailers and anything related to selling to minors; simple grammatical changes.
05/09/18	now	14	Page 5, column 2	Corrected contact phone number under "How to File W-2s and 1099Rs."
04/18/18	now	36	Throughout	Updated credit amounts for 2017 tax year.
04/18/18	05/01/18	14	Throughout	Removed mention of personal exemptions and updated 2018 withholding tables.
04/18/18	now	23	pages 2 and 3	All examples referencing years have been increased by 1 year, also removed examples for lien dates.
02/26/18	now	20	page 2, column 2	Updated the phone number for Salt Lake County

02/22/18	now	9	Throughout	Updated safety inspection requirements and VIN/HIN inspection requirements.
			Last page	Removed list of county office locations; added instructions to find office locations on the website.
02/15/18	now	17	Page 1	Revised "Online Request" instructions.
			Page 2	Updated instructions for "Reliance on Competent Tax Advisor."
02/14/18	now	36	Throughout	Updated numbers and years for 2018.
02/08/18	now	20	page 2, column 2	Updated the names of two county assessors.
02/06/18	now	19	Page 1	Updated numbers and years for 2018.
		20	Throughout	
		65		No content changes; just pagination fixes.
11/22/17	01/01/18	25	Chart 3	Added statewide transient room tax
			"Use-Based Exemptions"	Added exemption described in Utah Code §59-12-104(89).
		56	"Who Imposes the Transient Room Tax"	Revised to include the statewide transient room tax.
		62	"Radio Network Charge"	Changed fee from 18 cents to 52 cents.
			"911 Service Charge on Prepaid Disposable Phones"	Changed rate from 2.45 percent to 3.3 percent.
			Taxes & Fees Table	Changed Radio Network Charge from 18 cents to 52 cents.
10/12/17	01/01/18	14	Throughout	Removed references to filing paper TC-941's and filing packs; revised information regarding electronic filing requirements; updated URL's.
10/10/17	now	56	"Taxable Sales & Services" table	Added a new line to the bottom of the table; removed footnote E.
10/05/17	01/01/18	58	"Employer and Mineral Production Withholding Reconciliation Penalties"	Changed the reference from Pub 14 to the website.
10/02/17	01/01/18	58	"Interest Rates"	The interest rate for 2018 remains the same as 2017.
			"Employer Withholding Reconciliation Penalties"	Cited code and added TC-675Rs to the forms penalized for being filed late; removed the note regarding mineral production withholding reconciliation.
08/24/17	01/01/18	57	Throughout	Updated numbers for 2017 tax year.
08/15/17	now	65	Throughout	Changed Pub 51 references to "Utah Cigarette Directory."
08/01/17	now	5	"The Following Items are nontaxable:"	Revised text in the fourth, eighth and eleventh bullets.
			"Lease Transactions"	Revised text in list item 1.
06/08/17	now	19	Throughout	Updated year references to 2017; made general grammatical changes.
		31	Throughout	Made general grammatical changes.
06/08/17	07/01/17	25	Chart 3	Revised to reflect emergency service telephone charges eff. 7/1/17.
			"Use-Based Exemptions"	Three bullets added, one removed.

		"Filing Frequency"	Revised to reflect emergency service telephone charges effective 7/1/17.
		"Carwashes"	Revised to clarify rules about assisted carwashes.
		"Information Online"	Removed TaxExpress information.
05/17/17	now	62 Throughout	Revised to reflect emergency service telephone charges effective 7/1/17.
		14 Page 4 (2 places)	Updated the reference to "Online Filing and Paying of Withholding and Mineral Production Taxes."
		Page 4, column 1	Updated the reference to "Electronic Funds Transfer - EFT"
		66 Page 6, column 2	

## General Information

Personal property taxes are based upon property owned as of January 1. For example, if a business is audited in September of ~~2019~~2020, only assets acquired before Jan. 1, ~~2019~~2020 will be included in the audit.

- The value of personal property is determined by the acquisition cost less depreciation.
- The acquisition cost includes freight, installation charges and sales tax paid on the asset.
- The amount of depreciation is determined by the age of the asset and the property class.
- Value of property acquired through bankruptcy or any other “distressed” transaction will reflect current fair market value, not necessarily acquisition cost.
- Assets fully depreciated for income tax purposes and still being used in the business are still subject to the property tax.
- Property that is being depreciated for income tax purposes is assumed to be in use and taxable.
- Leased personal property is reported by both the lessee and the lessor. In most cases, taxes are assessed to the lessor. Conditional sales agreements are taxed to the lessee.
- Personal items used in the business are taxable.
- Personal property transferred between relatives is valued based on established IRS guidelines.
- Any deduction from fixed asset cost attributable to some form of intangible will only be recognized if supported by appropriate accounting records.
- **If acquisition cost and time of purchase information is not provided to the auditor within the requested time-frame, the value will be estimated by the auditor. Pursuant to Section 59-2-307 of the Utah Code, estimates cannot be changed by the County Board of Equalization or the State Tax Commission.**

## What is a Personal Property Audit?

A personal property audit consists of a review of the taxable personal property used in a business. It serves as a review of taxpayer compliance to the statutory reporting requirements of filing an accurate *Personal Property Signed Statement*.

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of ~~\$10,800~~ ~~(2019~~15,000 (2020) or less per taxpayer within a single county (Utah Code §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (Utah Code §59-2-1115 and Rule R884-24P-33)
- Inventory held for resale in the normal course of business (Utah Code §59-2-1114)
- Farm equipment and machinery used primarily for agricultural production (Utah Code §59-2-1101 and Rule R884-24P-44)
- Livestock (Utah Code §59-2-1111)
- Household furnishing (Utah Code §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (Utah Code §59-2-102)
- Personal property used for irrigation purposes (Utah Code §59-2-1111)

## Processes and Procedures

### Notification

An introductory letter is mailed two weeks in advance of an audit. The letter identifies the week the audit will be conducted and information that should be made available for the auditor. The auditor will then contact you by telephone and arrange a convenient date and time to meet you during that week.

On the date of the audit, the auditor will conduct an on-site inspection and obtain copies of the necessary financial records. The auditor may request additional information and will provide a reasonable amount of time for you to locate and provide this information.

### On-Site Inspection

The auditor visits the business on the scheduled date, and makes a physical inspection to identify all taxable personal property. Copies of relevant financial and accounting records should be made available at this time. You should include:

- depreciation schedules;
- balance sheets;
- income statements;
- latest federal income tax return;
- accounting journals and books;
- fixed asset ledgers;
- sales and withholding tax licenses; and
- lease documentation.

You may wish to have your accountant or bookkeeper present during the physical inspection.

## **Reconciliation/Analysis**

The results of the physical inventory and financial records portion of the audit must be reconciled with each other. Some follow-up may be required.

## **Audit Results**

Once the audit is completed, the results are mailed to you for review. Questions and concerns should be directed to the auditor as soon as possible. If the auditor does not hear from you within **21 days**, the results are forwarded to the county assessor.

## **Billing and Appeals**

The county assessor bills the taxpayer for any tax due or issues a refund for any audit decrease.

Taxpayers have **60 days** from the postmarked date of the tax bill to file an appeal. Appeals should be directed to the appropriate county board of equalization and must be based on questions of value, not on an increase in the taxes. (UC §59-2-1005)

## Definitions

Most business property, real and personal, is subject to property tax. Real property consists of land, buildings and other improvements. Personal property is everything not treated as real property, including:

- furniture
- fixtures
- machinery
- equipment
- supplies

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of ~~\$10,800~~ ~~(201915,000 (2020))~~ or less per taxpayer within a single county (Utah Code §59-2-1115 and Rule R884-24P-68)
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- Personal property used for irrigation purposes (Utah Code §59-2-1111)

## Assessment

Under Utah law, county assessors are empowered to collect information on business personal property by using an annual signed statement to determine property value (see Utah Code §59-2-306).

A taxpayer must apply for the personal property exemption for tangible personal property with a **total aggregate** fair market value of ~~\$10,800~~ ~~(201915,000 (2020))~~ or less. The taxpayer must apply within 30 days by completing the *Application for Exemption* section on the *Signed Statement of Personal Property Tax Notice* supplied by the county assessor. If the county assessor has not requested a *Signed Statement*, the taxpayer must apply within 30 days from the day the taxpayer is requested to indicate whether the taxpayer has ~~\$10,800~~ ~~(201915,000 (2020))~~ or less of taxable tangible personal property in the county.

**If a business fails to provide the requested information, the assessor must impose a penalty of \$25 or 10 percent of the tax due, whichever is greater. If the signed statement is not filed after a second written notice, sent by certified mail, the property value will be estimated by the assessor.** Estimates cannot be changed by the county board of equalization or by the State Tax Commission (see Utah Code §59-2-307(3)(b)).

Property intentionally concealed, removed, transferred, or misrepresented in order to avoid taxation is subject to a penalty of 100 percent of the tax due. Any property not assessed may be valued and taxed as far back as five years prior to the time the property is discovered (see Utah Code §59-2-309).

## Valuation

Business personal property is valued based on percent good schedules developed by the State Tax Commission. For most property, value is based on acquisition or original cost multiplied by a percent good factor. Original cost includes installation, shipping and sales tax. The percent good factor is developed from IRS economic life estimates, which provide for the equivalent of straight-line depreciation to a residual value over the economic life of the property.

## Please Note

- Appraisal depreciation is different than accounting depreciation. Appraisal depreciation is defined as the loss of value of an asset over time from all sources including physical wear and tear, functional obsolescence and economic obsolescence. Accounting depreciation is the recovery of capital cost over a defined period.
- Economic life is not the same as the depreciation period allowed for federal income tax purposes. For example, medical equipment has an economic life of 11 years with a residual value of ~~12~~ ~~11~~ percent. Medical equipment purchased in 1994 for \$200,000 would have a ~~2013~~ ~~2020~~ market value of \$22,000 ( $200,000 \times .12 = 24,000$ ). Each year the schedules are adjusted using an overall economic index.

- The percent good factor for heavy equipment is developed from a trade publication called the *Green Guide*. Cost new is compared to an average of retail and wholesale prices for each year.
- Property used in the business that is fully depreciated for accounting purposes is taxable and must be reported.
- Leased property is usually assessed to the lessor. If the lessee is a tax exempt entity, property tax may still be due.
- Conditional sales agreements which are termed leases are taxable to the lessee.

## Taxation

Taxes are based upon the location and status of property as of January 1 of each year. For example, a business must pay ~~2019~~2020 taxes on all personal and real property acquired before Jan. 1, ~~2019~~2020. Property acquired in ~~2018~~2019 is not taxed until Jan. 1, ~~2019~~2020.

Property taxes are a primary source of revenue to local government entities including counties, school districts, cities and towns, and a variety of special districts.

Taxes are due on May 15. If taxes are not paid on time, interest accrues until taxes are paid. Interest is equal to the Federal Funds Rate Target set on January 1 preceding delinquency plus six percentage points and may not be less than 7 percent or more than 10 percent. Interest is ~~8.457.75~~ percent for ~~2019~~2020. In addition to the interest accumulated, the assessor must seize and sell the personal property in order to meet the tax liability or attach it to the real property owned by the business to secure the payment of the taxes.

## Appeals

A business may appeal any property valuation to the county board of equalization. Appeals must be filed within 60 days of the date the tax notice is mailed by the assessor (see Utah Code §59-2-1005).

The county board of equalization is required to issue a written decision to the taxpayer. If the property owner disagrees with the county decision, an appeal may be filed with the State Tax Commission within **30 days** of the county decision.

The Tax Commission schedules may not be appealed to or changed by the county board of equalization. However, the county board may deviate from the schedules on a case-by-case basis when local circumstances and evidence warrant an adjustment.

## Audits

The Property Tax Division of the State Tax Commission audits personal property accounts throughout the state. Audits are selected based on a variety of criteria, including failure to file the annual *Personal Property Signed Statement*. A business selected for an audit is notified by mail two weeks in advance of the audit. The auditor will call to schedule an on-site inspection of the property and the accounting records. Audit results may be appealed to the county board of equalization.

## Assessor's Office Phone Numbers

For more information about business personal property assessment and taxation, please contact your local county assessor, listed below.

County	Assessor	Telephone
Beaver	Trent Brown	435-438-6400
Box Elder	Rodney Bennett	435-734-3337
Cache	Kathleen Howell	435-755-1590
Carbon	Julie Medley	435-636-3249
Daggett	Lesa Asay	435-784-3222
Davis	Dale Peterson	801-451-3252
Duchesne	Gregory Garff	435-738-1115
Emery	Kris Bell	435-381-2474
Garfield	Joe Thompson	435-676-1152
Grand	Debbie Swasey	435-259-1329
Iron	Cindy Bulloch	435-477-8311
Juab	<del>Golby Park</del> Zack Buck	435-623-3428

Kane	Ryan Maddux	435-644-2647
Millard	Pat Manis	435-743-5719
Morgan	Gwen Rich	801-845-4000
Piute	Dale Bagley	435-577-2988
Rich	Kim Wilson	435-793-5215
Salt Lake	Kevin Jacobs	385-468-7999
San Juan	Greg Adams	435-587-3221
Sanpete	Ken Bench	435-835-2111
Sevier	Amy Garren-Clark	435-893-0430
Summit	Steve Martin	435-336-3257
Tooele	Wendy Shubert	435-843-3138
Uintah	Barbara Simper	435-781-5322
Utah	Kris Poulson	801-851-8326
Wasatch	Buff Griffiths	435-657-3181
Washington	Tom Durrant	435-634-5703
Wayne	Sharon Torgerson	435-836-1305
Weber	John Ulibarri	801-399-8573

# Business Personal Property Audits



## Utah State Tax Commission

### Property Tax Division

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-3600  
1-800-662-4335  
tax.utah.gov

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

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- The acquisition cost includes freight, installation charges and sales tax paid on the asset.
- The amount of depreciation is determined by the age of the asset and the property class.
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- depreciation schedules;
- balance sheets;
- income statements;
- latest federal income tax return;
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- lease documentation.

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We realize that no one likes to be audited. We emphasize this fact to our auditors and train them to act in a courteous and professional manner. We also acknowledge that you are in business to make a profit, not to spend time working in our behalf. It is our goal to provide you with courteous, professional auditors that recognize the value of your time. If you feel that we do not meet this standard in auditing your business, please call Gina Holder, audit manager, at 801-297-3600, or toll-free (outside the Salt Lake area) at 1-800-662-4335, and ask to speak with the personal property audit manager in the Property Tax Division.

# Business Personal Property Taxes

## Utah State Tax Commission

### Property Tax Division

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-3600  
1-800-662-4335  
tax.utah.gov



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## Assessment

Under Utah law, county assessors are empowered to collect information on business personal property by using an annual signed statement to determine property value (see Utah Code §59-2-306).

A taxpayer must apply for the personal property exemption for tangible personal property with a **total aggregate** fair market value of **\$15,000** (2020) or less. The taxpayer must apply within 30 days by completing the *Application for Exemption* section on the *Signed Statement of Personal Property Tax Notice* supplied by the county assessor. If the county assessor has not requested a *Signed Statement*, the taxpayer must apply within 30 days from the day the taxpayer is requested to indicate whether the taxpayer has **\$15,000** (2020) or less of taxable tangible personal property in the county.

**If a business fails to provide the requested information, the assessor must impose a penalty of \$25 or 10 percent of the tax due, whichever is greater. If the signed statement is not filed after a second written notice, sent by certified mail, the property value will be estimated by the assessor.** Estimates cannot be changed by the county board of equalization or by the State Tax Commission (see Utah Code §59-2-307(3)(b)).

Property intentionally concealed, removed, transferred, or misrepresented in order to avoid taxation is subject to a penalty of 100 percent of the tax due. Any property not assessed may be valued and taxed as far back as five years prior to the time the property is discovered (see Utah Code §59-2-309).

## Valuation

Business personal property is valued based on percent good schedules developed by the State Tax Commission. For most property, value is based on acquisition or original cost multiplied by a percent good factor. Original cost includes installation, shipping and sales tax. The percent good factor is developed from IRS economic life estimates, which provide for the equivalent of straight-line depreciation to a residual value over the economic life of the property.

## Please Note

- Appraisal depreciation is different than accounting depreciation. Appraisal depreciation is defined as the loss of value of an asset over time from all sources including physical wear and tear, functional obsolescence and economic obsolescence. Accounting depreciation is the recovery of capital cost over a defined period.

- Economic life is not the same as the depreciation period allowed for federal income tax purposes. For example, medical equipment has an economic life of 11 years with a residual value of 11 percent. Medical equipment purchased in 1994 for \$200,000 would have a 2020 market value of \$22,000 ( $200,000 \times .11 = 22,000$ ). Each year the schedules are adjusted using an overall economic index.
- The percent good factor for heavy equipment is developed from a trade publication called the *Green Guide*. Cost new is compared to an average of retail and wholesale prices for each year.
- Property used in the business that is fully depreciated for accounting purposes is taxable and must be reported.
- Leased property is usually assessed to the lessor. If the lessee is a tax exempt entity, property tax may still be due.
- Conditional sales agreements which are termed leases are taxable to the lessee.

## Taxation

Taxes are based upon the location and status of property as of January 1 of each year. For example, a business must pay 2020 taxes on all personal and real property acquired before Jan. 1, 2020. Property acquired in 2019 is not taxed until Jan. 1, 2020.

Property taxes are a primary source of revenue to local government entities including counties, school districts, cities and towns, and a variety of special districts.

Taxes are due on May 15. If taxes are not paid on time, interest accrues until taxes are paid. Interest is equal to the Federal Funds Rate Target set on January 1 preceding delinquency plus six percentage points and may not be less than 7 percent or more than 10 percent. Interest is 7.75 percent for 2020. In addition to the interest accumulated, the assessor must seize and sell the personal property in order to meet the tax liability or attach it to the real property owned by the business to secure the payment of the taxes.

## Appeals

A business may appeal any property valuation to the county board of equalization. Appeals must be filed within 60 days of the date the tax notice is mailed by the assessor (see Utah Code §59-2-1005).

The county board of equalization is required to issue a written decision to the taxpayer. If the property owner disagrees with the county decision, an appeal may be filed with the State Tax Commission within 30 days of the county decision.

The Tax Commission schedules may not be appealed to or changed by the county board of equalization. However, the county board may deviate from the schedules on a case-by-case basis when local circumstances and evidence warrant an adjustment.

## Audits

The Property Tax Division of the State Tax Commission audits personal property accounts throughout the state. Audits are selected based on a variety of criteria, including failure to file the annual *Personal Property Signed Statement*. A business selected for an audit is notified by mail two weeks in advance of the audit. The auditor will call to schedule an on-site inspection of the property and the accounting records. Audit results may be appealed to the county board of equalization.

## Assessor's Office Phone Numbers

For more information about business personal property assessment and taxation, please contact your local county assessor, listed below.

County	Assessor	Telephone
Beaver	Trent Brown	435-438-6400
Box Elder	Rodney Bennett	435-734-3337
Cache	Kathleen Howell	435-755-1590
Carbon	Julie Medley	435-636-3249
Daggett	Lesa Asay	435-784-3222
Davis	Dale Peterson	801-451-3252
Duchesne	Gregory Garff	435-738-1115
Emery	Kris Bell	435-381-2474
Garfield	Joe Thompson	435-676-1152
Grand	Debbie Swasey	435-259-1329
Iron	Cindy Bulloch	435-477-8311
Juab	Zack Buck	435-623-3428
Kane	Ryan Maddux	435-644-2647
Millard	Pat Manis	435-743-5719
Morgan	Gwen Rich	801-845-4000
Piute	Dale Bagley	435-577-2988
Rich	Kim Wilson	435-793-5215
Salt Lake	Kevin Jacobs	385-468-7999
San Juan	Greg Adams	435-587-3221
Sanpete	Ken Bench	435-835-2111
Sevier	Amy Garren-Clark	435-893-0430
Summit	Steve Martin	435-336-3257
Tooele	Wendy Shubert	435-843-3138
Uintah	Barbara Simper	435-781-5322
Utah	Kris Poulson	801-851-8326
Wasatch	Buff Griffiths	435-657-3181
Washington	Tom Durrant	435-634-5703
Wayne	Sharon Torgerson	435-836-1305
Weber	John Ulibarri	801-399-8573

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

<b>Type of Rule:</b>	<b>Amendment</b>
<b>Substantive change:</b>	<b>Yes</b>
<b>Pursuant to 5-year Review:</b>	<b>No</b>
<b>Rule or Section Catchline:</b>	<b>State Board of Equalization Procedures</b>
<b>Statutory Reference(s):</b>	<b>§59-2-212, §59-2-1004, and §59-2-1006</b>
<b>Utah Admin. Code Ref.:</b>	<b>R861-1A-9</b>

### **3. Purpose of the rule or reason for the change:**

To specify the process by which the commission determines the existence of a factual error for purposes of locally assessed property tax.

### **4. Summary of the rule change:**

The proposed amendment requires that if a taxpayer asserts a factual error before the commission and the county assessor fails to respond to an order to show cause within 15 days, the commission may treat the failure to respond as if the county assessor had acknowledged the existence of the factual error.

### **5. Aggregate anticipated cost or savings to:**

#### **A) State budget:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of the state government because property tax revenues are not included in the state budget.

#### **B) Local governments:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of local governments because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **C) Small businesses (49 or less employees):**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of small businesses because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **D) Non-small businesses (50 or more employees)**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of non-small businesses because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **E) Persons other than small businesses, non-small businesses, state or local government entities:**

This proposed amendment is not expected to have a fiscal impact on the revenues or expenditures of persons other than small businesses, non-small businesses, state or local government entities because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **F) Compliance cost for affected persons:**

This proposed amendment is not expected to impose additional compliance costs on affected persons.

**G) Regulatory Impact Summary Table**

<b>Fiscal Costs</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
<b>Total Fiscal Costs:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fiscal Benefits</b>			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
<b>Total Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses, Non-small businesses, and Other Persons are described above.*

**H) Department head sign-off on regulatory impact:**

Commissioner Rebecca Rockwell of the Utah State Tax Commission has reviewed and approved this fiscal impact analysis.

**6. Comments by the department head on the fiscal impact the rule may have on businesses:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of businesses because the proposed changes do not have the effect of increasing or decreasing the amount of property tax due.

**7. Citation Information: (This rule is authorized or mandated by state law, and implements and interprets the following state and federal laws. State code or constitution citations required)**

§59-2-212, §59-2-1004, and §59-2-1006

**9. Public Notice Information – Comments will be accepted until on (mm/dd/yyyy):** 01/14/2020

**10. This rule change MAY be become effective on or after: (mm/dd/yyyy):** 01/21/2020

**This rule change MUST become effective on or before: (mm/dd/yyyy):** 04/06/2020

Originated by: Office of the Commission  
Drafted by: Jason Gardner  
Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

## **R861. Tax Commission, Administration.**

### **R861-1A. Administrative Procedures.**

#### **R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004, and 59-2-1006.**

(1) The commission sits as the state board of equalization in discharge of the equalization responsibilities given it by law. The commission may sit on its own initiative to correct the valuation of property that has been overassessed, underassessed, or nonassessed as described in Section 59-2-212, and as a board of appeal from the various county boards of equalization described in Section 59-2-1004.

(2) Appeals to the commission shall include:

- (a) a copy of the recommendation of a hearing officer if a hearing officer heard the appeal;
- (b) a copy of the notice required under Section 59-2-919.1;
- (c) a copy of the minutes of the board of equalization;
- (d) a copy of the property record maintained by the assessor;
- (e) if the county board of equalization does not include the record in its minutes, a copy of the record of the appeal required under R884-24P-66;
- (f) a copy of the evidence submitted by the parties to the board of equalization;
- (g) a copy of the petition for redetermination; and
- (h) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- (a) dismissal for lack of jurisdiction;
- (b) dismissal for lack of timeliness;
- (c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

(c)(i) If a taxpayer asserts before the commission a factual error as defined in R884-24P-66, the commission may issue an order to show cause as to whether the county assessor recognizes the existence of the factual error.

(ii) If the county assessor fails to respond to an order to show cause within 15 calendar days of issuance under Subsection (6)(c)(i), the commission may find that the failure to respond constitutes that the county assessor recognizes the existence of the factual error.

(7) On an appeal from a dismissal by a county board for the exceptions under Subsection (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits of the appeal.

(8) An appeal filed with the commission may be remanded to the county board of equalization for further proceedings if the commission determines that:

- (a) dismissal under Subsections (5)(a) through (c) was improper;
- (b) the taxpayer failed to exhaust all administrative remedies at the county level;
- (c) in the interest of administrative efficiency, the matter can best be resolved by the county

board;

(d) the commission determines that dismissal under Subsections (5)(a) through (c) is improper under R884-24P-66; or

(e) a new issue is raised before the commission by a party.

(9) The provisions of this rule apply only to appeals to the commission as the state board of equalization. For information regarding appeals to the county board of equalization, see Section 59-2-1004 and R884-24P-66.

**KEY: developmental disabilities, grievance procedures, taxation, disclosure requirements**

**Date of Enactment or Last Substantive Amendment: September 12, 2019**

**Notice of Continuation: November 10, 2016**

**Authorizing, and Implemented or Interpreted Law: 10-1-405; 41-1a-209; 52-4-207; 59-1-205; 59-1-207; 59-1-210; 59-1-301; 59-1-302.1; 59-1-304; 59-1-401; 59-1-403; 59-1-404; 59-1-405; 59-1-501; 59-1-502.5; 59-1-602; 59-1-611; 59-1-705; 59-1-706; 59-1-1004; 59-1-1404; 59-7-505; 59-10-512; 59-10-532; 59-10-533; 59-10-535; 59-12-107; 59-12-114; 59-12-118; 59-13-206; 59-13-210; 59-13-307; 59-10-544; 59-14-404; 59-2-212; 59-2-701; 59-2-705; 59-2-1003; 59-2-1004; 59-2-1006; 59-2-1007; 59-2-704; 59-2-924; 59-7-517; 63G-3-301; 63G-4-102; 76-8-502; 76-8-503; 59-2-701; 63G-4-201; 63G-4-202; 63G-4-203; 63G-4-204; 63G-4-205 through 63G-4-209; 63G-4-302; 63G-4-401; 63G-4-503; 63G-3-201(2); 68-3-7; 68-3-8.5; 69-2-5; 42 USC 12201; 28 CFR 25.107 1992 Edition**

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

<b>Type of Rule:</b>	<b>Amendment</b>
<b>Substantive change:</b>	<b>Yes</b>
<b>Pursuant to 5-year Review:</b>	<b>No</b>
<b>Rule or Section Catchline:</b>	<b>Property Tax Relief for Individuals</b>
<b>Statutory Reference(s):</b>	<b>§59-2-1201 through §59-2-1220</b>
<b>Utah Admin. Code Ref.:</b>	<b>R865-9I-34</b>

### **3. Purpose of the rule or reason for the change:**

To update language and citation references for legislative changes made during the 2019 General Session in H.B. 24 Property Tax Exemptions, Deferrals, and Abatements Amendments.

### **4. Summary of the rule change:**

The proposed amendment includes references to Tit. 59, Chap. 2, Parts 18 and 19 that were created under HB 24 and were previously included in Tit. 59, Chap. 2, Part 11. Clarifies that persons claiming an abatement under Tit. 59, Chap. 2, Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.

### **5. Aggregate anticipated cost or savings to:**

#### **A) State budget:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of the state government because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

#### **B) Local governments:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of local governments because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

#### **C) Small businesses (49 or less employees):**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of small businesses because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

#### **D) Non-small businesses (50 or more employees)**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of non-small businesses because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

#### **E) Persons other than small businesses, non-small businesses, state or local government entities:**

This proposed amendment is not expected to have a fiscal impact on the revenues or expenditures of persons other than small businesses, non-small businesses, state or local government entities because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

#### **F) Compliance cost for affected persons:**

This proposed amendment is not expected to impose any compliance costs on affected persons because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

**G) Regulatory Impact Summary Table**

<b>Fiscal Costs</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
<b>Total Fiscal Costs:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fiscal Benefits</b>			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
<b>Total Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses, Non-small businesses, and Other Persons are described above.*

**H) Department head sign-off on regulatory impact:**

Commissioner Rebecca Rockwell of the Utah State Tax Commission has reviewed and approved this fiscal impact analysis.

**6. Comments by the department head on the fiscal impact the rule may have on businesses:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of businesses because any fiscal impact would have been attributable to H.B. 24 and accounted for in the legislative fiscal note.

**7. Citation Information: (This rule is authorized or mandated by state law, and implements and interprets the following state and federal laws. State code or constitution citations required)**

§59-2-1201 through §59-2-1220

**9. Public Notice Information – Comments will be accepted until on (mm/dd/yyyy): 01/14/2020**

**10. This rule change MAY be become effective on or after: (mm/dd/yyyy): 01/21/2020**

**This rule change MUST become effective on or before: (mm/dd/yyyy): 04/06/2020**

Originated by: Property Tax Division  
Drafted by: Jason Gardner  
Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

**R865. Tax Commission, Auditing.**

**R865-9I. Income Tax.**

**R865-9I-34. Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220.**

~~[A.](1)~~ "Household" is determined as follows:

~~[1.](a)~~ For purposes of the homeowner's credit under Section 59-2-1208, household shall be determined as of January 1 of the year in which the claim under that section is filed.

~~[2.](b)~~ For purposes of the renter's credit under Section 59-2-1209, household shall be determined as of January 1 of the year for which the claim is filed under that section.

~~[B.](2)~~ "Nontaxable income" includes:

~~[1.](a)~~ the amount of a federal child tax credit received under Section 24 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability; and

~~[2.](b)~~ the amount of a federal earned income credit received under Section 32 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability.

~~[C.](3)~~ "Nontaxable income" does not include:

~~[1.](a)~~ federal tax refunds;

~~[2.](b)~~ the amount of a federal child tax credit received under Internal Revenue Code Section 24 that did not exceed the taxpayer's federal tax liability;

~~[3.](c)~~ the amount of a federal earned income credit received under Internal Revenue Code Section 32 that did not exceed the taxpayer's federal tax liability;

~~[4.](d)~~ payments received under a reverse mortgage;

~~[5.](e)~~ payments or reimbursements to senior program volunteers under United States Code Title 42, Section 5058; and

~~[6.](f)~~ gifts and bequests.

~~[D.](4)~~ "Property taxes accrued" does not mean that taxes can be accumulated for two or more years and then claimed in one year.

~~[E.](5)~~ A claimant who pays property taxes on a mobile home and pays rent on the land on which the mobile home is situated shall be eligible for a homeowner's credit for the property tax paid on the mobile home and a renter's credit for the rent paid on the land.

~~[F.](6)~~ State welfare assistance is not considered as public funds for the payment of rent, and will not preclude a rebate. However, assistance payments must be included in income.

~~[G.](7)~~ Where housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8:

~~[1.](a)~~ only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and

~~[2.](b)~~ that portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate.

~~[H.](8)~~ Persons claiming a property tax exemption, deferral, reduction, or abatement under Title 59, Chapter 2, ~~[Part]~~Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.

**KEY: historic preservation, income tax, tax returns, enterprise zones**

**Date of Enactment or Last Substantive Amendment: August 22, 2019**

**Notice of Continuation: November 10, 2016**

**Authorizing, and Implemented or Interpreted Law: 31A-32A-106; 53B-8a-112; 59-1-1301 through 59-1-1309; 59-2-1201 through 59-2-1220; 59-6-102; 59-7-3; 59-10; 59-10-103; 59-10-108 through 59-10-122; 59-10-108.5; 59-10-114; 59-10-124; 59-10-127; 59-10-128; 59-10-129;**

**59-10-130; 59-10-207; 59-10-210; 59-10-303; 59-10-401 through 59-10-403; 59-10-405.5; 59-10-406 through 59-10-408; 59-10-501; 59-10-503; 59-10-504; 59-10-507; 59-10-512; 58-10-514; 59-10-516; 59-10-517; 59-10-522; 59-10-533; 59-10-536; 59-10-602; 59-10-603; 59-10-1003; 59-10-1006; 59-10-1014; 59-10-1017; 59-10-1021; 59-10-1023; 59-10-1106; 59-10-1403; 59-10-1403.2; 59-10-1405; 59-13-202; 59-13-301; 59-13-302; 63M-1; 63N-2-201 through 63N-2-215**

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

<b>Type of Rule:</b>	<b>Amendment</b>
<b>Substantive change:</b>	<b>Yes</b>
<b>Pursuant to 5-year Review:</b>	<b>No</b>
<b>Rule or Section Catchline:</b>	<b>Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined</b>
<b>Statutory Reference(s):</b>	<b>§59-12-103, §59-12-301, §59-12-352, §59-12-353, §59-12-603, and §59-28-103</b>
<b>Utah Admin. Code Ref.:</b>	<b>R865-19S-79</b>

### **3. Purpose of the rule or reason for the change:**

To include additional statutory references of authority and clarify definitions consistent with current application of statute.

### **4. Summary of the rule change:**

The proposed amendment adds references to Sections 59-12-603 and 59-28-103 to clarify that the rule applies to the Tourism, Recreation, Cultural, Convention, and Airport Tax Act and the State Transient Room Tax Act. Additionally, clarifies the definitions of “tourist home,” “hotel,” “motel,” and “trailer court” consistent with current application of statute.

### **5. Aggregate anticipated cost or savings to:**

#### **A) State budget:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of the state government because the changes are consistent with current application of statute.

#### **B) Local governments:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of local governments because the changes are consistent with current application of statute.

#### **C) Small businesses (49 or less employees):**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of small businesses because . . .

#### **D) Non-small businesses (50 or more employees)**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of non-small businesses because the changes are consistent with current application of statute.

#### **E) Persons other than small businesses, non-small businesses, state or local government entities:**

This proposed amendment is not expected to have a fiscal impact on the revenues or expenditures of persons other than small businesses, non-small businesses, state or local government entities because the changes are consistent with current application of statute.

**F) Compliance cost for affected persons:**

This proposed amendment is not expected to impose any compliance costs on affected persons because the changes are consistent with current application of statute.

**G) Regulatory Impact Summary Table**

<b>Fiscal Costs</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
<b>Total Fiscal Costs:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fiscal Benefits</b>			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
<b>-Total Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses, Non-small businesses, and Other Persons are described above.*

**H) Department head sign-off on regulatory impact:**

Commissioner Rebecca Rockwell of the Utah State Tax Commission has reviewed and approved this fiscal impact analysis.

**6. Comments by the department head on the fiscal impact the rule may have on businesses:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of businesses because the changes are consistent with current application of statute.

**7. Citation Information: (This rule is authorized or mandated by state law, and implements and interprets the following state and federal laws. State code or constitution citations required)**

§59-12-103, §59-12-301, §59-12-352, §59-12-353, §59-12-603, and §59-28-103

**9. Public Notice Information – Comments will be accepted until on (mm/dd/yyyy): 01/14/2020**

**10. This rule change MAY be become effective on or after: (mm/dd/yyyy): 01/21/2020**

**This rule change MUST become effective on or before: (mm/dd/yyyy): 04/06/2020**

Originated by: Office of the Commission

Drafted by: Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined Pursuant to Utah Code Ann. Sections 59-12-103, 59-12-301, 59-12-352, ~~and~~ 59-12-353, 59-12-603, and 59-28-103.**

~~[A-]~~(1) The following definitions shall be used for purposes of administering the:  
(a) sales tax on accommodations and services authorized by Subsection 59-12-103(1)(i);  
(b) tourism, recreation, cultural, convention, and airport facilities tax authorized by  
Subsection 59-12-603(1)(a)(iii); and

(c) transient room taxes ~~[provided for in]~~ authorized by Sections ~~[59-12-103,]~~ 59-12-301, 59-12-352, ~~and~~ 59-12-353, and 59-28-103.

~~[4-]~~(2)(a) "Tourist home," "hotel," or "motel" means any property described in Subsection (2)(b) that:

(i) ~~[place having]~~ has rooms, apartments, or units; and  
(ii) is regularly rented for less than 30 consecutive days. ~~[to rent by the day, week, or month-]~~

(b) For purposes of Subsection (2)(a), "tourist home," "hotel," or "motel" includes a:

(i) motor court;

(ii) inn;

(iii) hostel;

(iv) resort;

(v) lodge; or

(vi) location similar to those described in Subsections (2)(b)(i) through (v).

~~[2-]~~(3)(a) "Trailer court" means any property described in Subsection (3)(b) that: ~~[place having trailers or space to park a trailer for rent by the day, week, or month-]~~

(i) has trailers or space to park a trailer; and

(ii) is regularly rented for less than 30 consecutive days.

(b) For purposes of Subsection (3)(a), "trailer court" includes a:

(i) campground;

(ii) mobile home park;

(iii) recreational vehicle park; or

(iv) location similar to those described in Subsections (3)(b)(i) through (iii).

~~[3-]~~(4) "Trailer" means house trailer, travel trailer, and tent trailer.

~~[4-]~~(5)(a) "Accommodations and ~~[services]~~service charges" means any charge for the use of a property described in Subsections (2) or (3). ~~[made for the room, apartment, unit, trailer, or space to park a trailer, and]~~

(b) For purposes of Subsection (5)(a), "accommodations and service charges" includes charges made for:

(i) local telephone;~~;~~

(ii) electricity;~~;~~

(iii) propane gas;~~;~~~~or~~

(iv) showers; or

(iv) ~~[similar]~~ services similar to those described in Subsections (5)(b)(i) through (iv).

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

**Date of Enactment or Last Substantive Amendment: September 12, 2019**

**Notice of Continuation: November 10, 2016**

**Authorizing, and Implemented or Interpreted Law: 9-2-1702; 9-2-1703; 10-1-303; 10-1-306; 10-1-307; 10-1-405; 19-6-808; 26-32a-101 through 26-32a-113; 59-1-210; 59-12; 59-12-102; 59-12-103; 59-12-104; 59-12-105; 59-12-106; 59-12-107; 59-12-108; 59-12-118; 59-12-301; 59-12-352; 59-12-353**

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

**Type of Rule:** Repeal  
**Substantive change:** Yes  
**Pursuant to 5-year Review:** No  
**Rule or Section Catchline:** Transient Room Tax Collection  
**Statutory Reference(s):** §59-12-103 & §59-12-301  
**Utah Admin. Code Ref.:** R865-19S-96

**3. Purpose of the rule or reason for the change:**

Repeals rule and merges pertinent language into rule R865-19S-79

**4. Summary of the rule change:**

The repeal of this rule would consolidate overlapping and duplicative language with rule R865-19S-79. With the proposed amendments to rule R865-19S-79 this rule is no longer necessary.

**5. Aggregate anticipated cost or savings to:**

**A) State budget:**

This proposed repeal is not expected to have any fiscal impacts on the revenues or expenditures of the state government because the pertinent rule language will still be included in R865-19S-79.

**B) Local governments:**

This proposed repeal is not expected to have any fiscal impacts on the revenues or expenditures of local governments because the pertinent rule language will still be included in R865-19S-79.

**C) Small businesses (49 or less employees):**

This proposed repeal is not expected to have any fiscal impacts on the revenues or expenditures of small businesses because the pertinent rule language will still be included in R865-19S-79.

**D) Non-small businesses (50 or more employees)**

This proposed repeal is not expected to have any fiscal impacts on the revenues or expenditures of non-small businesses because the pertinent rule language will still be included in R865-19S-79.

**E) Persons other than small businesses, non-small businesses, state or local government entities:**

This proposed repeal is not expected to have a fiscal impact on the revenues or expenditures of persons other than small businesses, non-small businesses, state or local government entities because the pertinent rule language will still be included in R865-19S-79.

**F) Compliance cost for affected persons:**

This proposed repeal is not expected to impose any compliance costs on affected persons because the pertinent rule language will still be included in R865-19S-79.

**G) Regulatory Impact Summary Table**

<b>Fiscal Costs</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0

Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
<b>Total Fiscal Costs:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fiscal Benefits</b>			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
<b>Total Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses, Non-small businesses, and Other Persons are described above.*

**H) Department head sign-off on regulatory impact:**

Commissioner Rebecca Rockwell of the Utah State Tax Commission has reviewed and approved this fiscal impact analysis.

**6. Comments by the department head on the fiscal impact the rule may have on businesses:**

This proposed repeal is not expected to have any fiscal impacts on the revenues or expenditures of businesses because the pertinent rule language will still be included in R865-19S-79.

**7. Citation Information: (This rule is authorized or mandated by state law, and implements and interprets the following state and federal laws. State code or constitution citations required)**

§59-12-103 & §59-12-301

**9. Public Notice Information – Comments will be accepted until on (mm/dd/yyyy): 01/14/2020**

**10. This rule change MAY be become effective on or after: (mm/dd/yyyy): 01/21/2020**

**This rule change MUST become effective on or before: (mm/dd/yyyy): 04/06/2020**

Originated by: Office of the Commission

Drafted by: Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**~~R865-19S-96. Transient Room Tax Collection Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-301.~~**

~~A. Utah Code Ann. Section 59-12-301 authorizes any board of county commissioners to impose a transient room tax. The transient room tax shall be charged in addition to sales tax authorized in 59-12-103(1)(i).~~

~~B. The transient room tax shall be charged on the rental price of any motor court, motel, hotel, inn, tourist home, campground, mobile home park, recreational vehicle park or similar business where the rental period is less than 30 consecutive days.~~

~~C. The transient room tax is not subject to sales tax.]~~

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

**Date of Enactment or Last Substantive Amendment: September 12, 2019**

**Notice of Continuation: November 10, 2016**

**Authorizing, and Implemented or Interpreted Law: 9-2-1702; 9-2-1703; 10-1-303; 10-1-306; 10-1-307; 10-1-405; 19-6-808; 26-32a-101 through 26-32a-113; 59-1-210; 59-12; 59-12-102; 59-12-103; 59-12-104; 59-12-105; 59-12-106; 59-12-107; 59-12-108; 59-12-118; 59-12-301; 59-12-352; 59-12-353**

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

<b>Type of Rule:</b>	<b>Amendment</b>
<b>Substantive change:</b>	<b>Yes</b>
<b>Pursuant to 5-year Review:</b>	<b>No</b>
<b>Rule or Section Catchline:</b>	<b>County Board of Equalization Procedures and Appeals</b>
<b>Statutory Reference(s):</b>	<b>§59-2-1001 &amp; §59-2-1004</b>
<b>Utah Admin. Code Ref.:</b>	<b>R884-24P-66</b>

### **3. Purpose of the rule or reason for the change:**

To modify the definition of “factual error” for purposes of locally assessed property tax and update code references consistent with H.B. 24 Property Tax Exemptions, Deferrals, and Abatements Amendments.

### **4. Summary of the rule change:**

The proposed amendment modifies the definition of “factual error” by amending the requirement that the taxpayer and assessor “agree” upon the error. The definition now requires that the taxpayer and assessor have “recognized” the existence of the error. Additionally, this proposed amendment includes references to Tit. 59, Chap. 2, Parts 18 and 19 that were created under HB 24 and were previously included in Tit. 59, Chap. 2, Part 11.

### **5. Aggregate anticipated cost or savings to:**

#### **A) State budget:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of the state government because property tax revenues are not included in the state budget.

#### **B) Local governments:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of local governments because the changes do not have the effect of increasing or decreasing the amount of property tax due to any local government.

#### **C) Small businesses (49 or less employees):**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of small businesses because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **D) Non-small businesses (50 or more employees)**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of non-small businesses because the changes do not have the effect of increasing or decreasing the amount of property tax due.

#### **E) Persons other than small businesses, non-small businesses, state or local government entities:**

This proposed amendment is not expected to have a fiscal impact on the revenues or expenditures of persons other than small businesses, non-small businesses, state or local government entities because the changes do not have the effect of increasing or decreasing the amount of property tax due.

**F) Compliance cost for affected persons:**

This proposed amendment is not expected to impose additional compliance costs on affected persons.

**G) Regulatory Impact Summary Table**

<b>Fiscal Costs</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
<b>Total Fiscal Costs:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fiscal Benefits</b>			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
<b>Total Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Fiscal Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses, Non-small businesses, and Other Persons are described above.*

**H) Department head sign-off on regulatory impact:**

Commissioner Rebecca Rockwell of the Utah State Tax Commission has reviewed and approved this fiscal impact analysis.

**6. Comments by the department head on the fiscal impact the rule may have on businesses:**

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of businesses because the proposed changes do not have the effect of increasing or decreasing the amount of property tax due.

**7. Citation Information: (This rule is authorized or mandated by state law, and implements and interprets the following state and federal laws. State code or constitution citations required)**  
§59-2-1001 & §59-2-1004

**9. Public Notice Information – Comments will be accepted until on (mm/dd/yyyy):** 01/14/2020

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**This rule change MUST become effective on or before: (mm/dd/yyyy):      04/06/2020**

Originated by: Office of the Commission

Drafted by: Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

**R884. Tax Commission, Property Tax.**

**R884-24P. Property Tax.**

**R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.**

- (1)(a) "Factual error" means an error described in Subsection (1)(b)~~[that is]~~:
- (i) that is objectively verifiable without the exercise of discretion, opinion, or judgment;
  - (ii) that is demonstrated by clear and convincing evidence; and
  - (iii) ~~[agreed upon by the taxpayer and the assessor]~~the existence of which is recognized by the taxpayer and the county assessor.
- (b) ~~[Factual error includes]~~Subject to Subsection (1)(c), "factual error" includes an error that is:
- (i) a mistake in the description of the size, use, or ownership of a property;
  - (ii) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
  - (iii) an error in the classification of a property that is eligible for a property tax exemption, deferral, reduction, or abatement under:
    - (A) Section 59-2-103; ~~[or]~~
    - (B) Title 59, Chapter 2, Part 11;
    - (C) Title 59, Chapter 2, Part 18; or
    - (D) Title 59, Chapter 2, Part 19;
    - ~~[(iv) an error in the classification of a property that is eligible for assessment under Title 59, Chapter 2, Part 5;]~~
  - (v) valuation of a property that is not in existence on the lien date; and
  - (vi) a valuation of a property assessed more than once, or by the wrong assessing authority.
- (c) "Factual error" does not include:
- (i) an alternative approach to value;
  - (ii) a change in a factor or variable used in an approach to value; or
  - (iii) any other adjustment to a valuation methodology.
- (2) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:
- (a) the name and address of the property owner;
  - (b) the identification number, location, and description of the property;
  - (c) the value placed on the property by the county assessor;
  - (d) the taxpayer's estimate of the fair market value of the property;
  - (e) evidence or documentation that supports the taxpayer's claim for relief; and
  - (f) the taxpayer's signature.
- (3) If the evidence or documentation required under Subsection (2)~~[(e)]~~ is not attached, the county will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.
- (4) If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (2)~~[(e)]~~ and the county has notified the taxpayer under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for relief.
- (5) If the information required under Subsection (2) is supplied, the county board of

equalization shall render a decision on the merits of the case.

(6) The county board of equalization may dismiss an appeal for lack of jurisdiction when the claimant limits arguments to issues not under the jurisdiction of the county board of equalization.

(7) The county board of equalization shall prepare and maintain a record of the appeal.

(a) For appeals concerning property value, the record shall include:

(i) the name and address of the property owner;

(ii) the identification number, location, and description of the property;

(iii) the value placed on the property by the county assessor;

(iv) the basis for appeal stated in the taxpayer's appeal;

(v) facts and issues raised in the hearing before the county board that are not clearly evident from the county assessor's records; and

(vi) the decision of the county board of equalization and the reasons for the decision.

(b) The record may be included in the minutes of the hearing before the county board of equalization.

(8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.

(b) The notice required under Subsection (8)(a) shall include:

(i) the name and address of the property owner;

(ii) the identification number of the property;

(iii) the date the notice was sent;

(iv) a notice of appeal rights to the commission; and

(v) a statement of the decision of the county board of equalization; or

(vi) a copy of the decision of the county board of equalization.

(9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

(10) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(11) Decisions by the county board of equalization are final orders on the merits.

(12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:

(a) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.

(b) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.

(c) The county did not comply with the notification requirements of Section 59-2-919.1.

(d) A factual error is discovered in the county records pertaining to the subject property.

(e) The property owner was unable to file an appeal within the time period prescribed by Subsection 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred during the period prescribed by Subsection 59-2-1004(3)(a), and no co-owner of the property was capable of filing an appeal.

(13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual error and any resulting changes to the property's valuation.

(14) The provisions of Subsection (12) apply only to appeals filed for a tax year for which the treasurer has not made a final annual settlement under Section 59-2-1365.

(15) The provisions of this rule apply only to appeals to the county board of equalization. For information regarding appeals of county board of equalization decisions to the Commission, please see Section 59-2-1006 and R861-1A-9.

**KEY: taxation, personal property, property tax, appraisals**

**Date of Enactment or Last Substantive Amendment: September 12, 2019**

**Notice of Continuation: November 10, 2016**

**Authorizing, and Implemented or Interpreted Law: Art. XIII, Sec 2; 9-2-201; 11-13-302; 41-1a-202; 41-1a-301; 59-1-210; 59-2-102; 59-2-103; 59-2-103.5; 59-2-104; 59-2-201; 59-2-210; 59-2-211; 59-2-301; 59-2-301.3; 59-2-302; 59-2-303; 59-2-303.1; 59-2-305; 59-2-306; 59-2-401; 59-2-402; 59-2-404; 59-2-405; 59-2-405.1; 59-2-406; 59-2-508; 59-2-514; 59-2-515; 59-2-701; 59-2-702; 59-2-703; 59-2-704; 59-2-704.5; 59-2-705; 59-2-801; 59-2-918 through 59-2-924; 59-2-1002; 59-2-1004; 59-2-1005; 59-2-1006; 59-2-1101; 59-2-1102; 59-2-1104; 59-2-1106; 59-2-1107 through 59-2-1109; 59-2-1113; 59-2-1115; 59-2-1202; 59-2-1202(5); 59-2-1302; 59-2-1303; 59-2-1308.5; 59-2-1317; 59-2-1328; 59-2-1330; 59-2-1347; 59-2-1351; 59-2-1365; 59-2-1703**