

1 **R865-19S-35. Residential or Commercial Use of Gas, Electricity, Heat, Coal, Fuel Oils or**  
2 **Other Fuels Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.**

3 ~~[A.]~~(1) "Residential use" is as defined in Section 59-12-102, and includes use in nursing  
4 homes or other similar establishments that serve as the permanent residence for a majority of the  
5 patients because they are unable to live independently.

6 ~~[B.]~~(2) Explosives or material used as active ingredients in explosive devices are not fuels.

7 ~~[C. If a firm has activities that are commercial and industrial and all fuels are furnished at~~  
8 ~~given locations through single meters, the predominant use of the fuels shall determine taxable~~  
9 ~~status of the fuels.]~~

10 ~~[D.]~~(3) Fuel oil and other fuels must be used in a combustion process in order to qualify for  
11 the exemption from sales tax for industrial use of fuels pursuant to Section 59-12-104.