

R865. Tax Commission, Auditing.

R865-20T. Tobacco Tax.

~~[R865-20T-10. Procedures for the Revocation, Renewal, and Reinstatement of Licenses Issued Pursuant to Utah Code Ann. Sections 59-14-202, 59-14-203.5, and 59-14-301.5.~~

~~A. In order to renew a license issued under Sections 59-14-202 and 59-14-301, a licensee shall file form TC-38B, Cigarette and Tobacco Products License Renewal Application, with the Tax Commission on or before the last day of the month prior to the month in which the license expires.~~

~~1. The form shall be accompanied by the statutory renewal fee.~~

~~B. A license revoked pursuant to Section 26-42-103 shall be revoked for a period of one year commencing on the date the commission receives notification to revoke by the enforcing agency.~~

~~C. In order to reinstate a license revoked or suspended, or allowed to expire, a licensee shall file form TC-69, Utah State Business and Tax Registration, with the Tax Commission.~~

~~1. The form shall be accompanied by the statutory reinstatement fee.~~

~~D. A revoked or suspended license may not be reinstated prior to the expiration of the revocation or suspension period.]~~

KEY: taxation, tobacco products

Date of Enactment or Last Substantive Amendment: August 21, 2011

Notice of Continuation: January 3, 2012

Authorizing, and Implemented or Interpreted Law: 59-14-102; 59-14-202; 59-14-203.5; 59-14-204 through 59-14-206; 59-14-210; 59-14-212; 59-14-301 through 59-14-303; 59-14-401; 59-14-404; 59-14-603; 59-14-607