



State of Utah

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Tuesday, December 8, 2015

New Proposed Rule Amendment

The rule will be proposed at the scheduled Commission Meeting on Thursday, December 10, 2015.

Rule Number: Rule R865-19S-94

Rule Title: Service Charges, Tips, Gratuities, [and] Cover Charges, and Other Similar Charges Pursuant to Utah Code Ann. Section 59-12-103.

Summary: The proposed amendment clarifies that if a service charge, tip, gratuity, cover charge, or other similar charge is included on a patron's bill, it is part of the sales price and subject to sales tax unless: (1) it states on the front of the bill that the amount is voluntary and may be increased or decreased by the patron; and (2) the language stating that the amount is voluntary must be in the same font size as the service charge, tip, gratuity, cover charge, or other similar charge included on the bill. A voluntary payment is a payment for a nontaxable service. The amendment also deletes redundant language and makes technical changes.

Proposed Rule Amendment

The rule was published in the Utah Bulletin on November 1, 2015 and the Public comment ended on December 1, 2015.

Rule Number: Rule R884-24P-53

Rule Title: 2016 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.

Summary: Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. The rule sets the acreage value rates for 418 separate class-county combinations.