



State of Utah

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Wednesday, July 13, 2016

### Proposed Rule Amendments

The rules were published in the Utah Bulletin on June 1, 2016 and the Public comment ended on July 1, 2016.

**Rule Number:**           **Rule R865-6F-28**  
**Rule Title:**           Enterprise Zone Corporate Franchise Tax Credits Pursuant to Utah Code Ann. Sections 63N-2-201 through 63N-2-215.  
**Summary:**           2016 HB 31 removes the determination of whether an applicant qualifies for the enterprise zone credit, and the amount of credit for which a successful applicant applies, from the Tax Commission to GOED. Accordingly, this rule is no longer necessary.

**Rule Number:**           **Rule R865-9I-37**  
**Rule Title:**           Enterprise Zone Individual Income Tax Credits Pursuant to Utah Code Ann. Sections 63N-2-201 through 63N-2-215.  
**Summary:**           2016 HB 31 removes the determination of whether an applicant qualifies for the enterprise zone credit, and the amount of credit for which a successful applicant applies, from the Tax Commission to GOED. Accordingly, this rule is no longer necessary.

**Rule Number:**           **Rule R873-22M-34**  
**Rule Title:**           Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411.  
**Summary:**           The proposed amendment recognizes the exception to the rule's prohibition on "69" format license plates that was enacted by 2016 HB 156.

**Rule Number:** **Rule R877-23V-20**  
**Rule Title:** Reasonable Cause to Deny, Suspend, or Revoke a License Issued Under Title 41, Chapter 3 Pursuant to Utah Code Ann. Section 41-3-209.  
**Summary:** The proposed amendment expands the rule to apply to licensees as well as license applicants, and clarifies that the Motor Vehicle Enforcement Division bears the burden of rebutting the presumption that this rule sets forth.

**Rule Number:** **Rule R884-24P-10**  
**Rule Title:** Taxation of Underground Rights in Land That Contains Deposits of Oil or Gas Pursuant to Utah Code Ann. Sections 59-2-201 and 59-2-210.  
**Summary:** The proposed amendment codifies long-standing practice by replacing the phrase “will shall not” with “may not.” This corrects an error in the rule that had been sent to the Division of Administrative Rules (DAR) when the phrase “will not be allowed,” which was intended to read “shall not be included,” was inadvertently sent to DAR as “will shall not be included.” Finally, the proposed amendment makes technical changes.