

**UTAH STATE TAX COMMISSION  
SUMMARY OF RULES**

**Proposed Rules:**

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The Public comment on the following rule amendments ended on **January 31, 2012**.

**Rule Number:** R865-19S-32  
**Rule Title:** Leases and Rentals Pursuant to Utah Code Ann. Section 59-12-103.  
**Summary:** The proposed amendment clarifies that fuel charges in a transaction for the lease or rental of a motor vehicle are not subject to sales tax if the fuel charges are optional and separately stated.

**Rule Number:** 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 rule indicates that reasonable cause to deny, suspend, or revoke a license issued under Title 41, Chapter 3 does not exist if an applicant: (1) indicates on the application form any violations of state or federal law listed under Subsection 41-3-209(2); (2) has completed any court-ordered probation or parole, or met the conditions of a plea in abeyance; and (3) has paid any required restitution or fines.

**Rule Number:** R877-23V-21  
**Rule Title:** Automated License Plate Recognition System Pursuant to Utah Code Ann. Section 41-3-105  
**Summary:** The proposed rule is drafted at the direction of the Administrative Rules Review Committee. The purpose of the rule is to provide the following criteria for the automated license plate recognition (ALPR) system used by the Motor Vehicle Enforcement Division: length of time data is stored in the system, who has access to the information in the system, what the system information may be used for, and whether the system information is protected.

**Rule Number:** R884-24P-62  
**Rule Title:** Valuation of State Assessed Utility and Transportation Properties Pursuant to Utah Code Ann. Section 59-2-201  
**Summary:** The proposed amendment incorporates public comments into the rule, defining the term “non-mobile flight equipment,” modifying the term “aircraft valuation manual” to “aircraft pricing guide” to match industry terminology, clarifying the meaning of an aircraft pricing guide, and indicating that value estimates from an aircraft pricing guide shall when possible be included in an appraisal report. None of these amendments substantively impact the administration of this rule.

## **New Proposed Rule**

If the following proposed rule amendments are approved to send to the Division of Administrative Rules, the rule amendments will then be posted in the Division of Administrative Rules bulletin on March 1, 2012. The public comment on the following rule amendments will end on April 2, 2012.

- Rule Number:** R861-1A-9  
**Rule Title:** Tax Commission as Board of Equalization Pursuant to Utah Code Ann. Sections 59-2- 212, 59-2-1004, and 59-2-1006  
**Summary:** The proposed amendment deletes requirements related to appeals to a county BOE. Those provisions are included in a proposed amendment to Tax Commission rule R884-24P-66. Accordingly, it is proposed that this rule will only deal with property tax appeals to the Tax Commission while R884-24P-66 deals with property tax appeals to the county BOE. This proposed amendment renumbers the provisions concerning appeals to the Tax Commission, and makes some minor changes to those procedures, including the information that must be submitted to the Tax Commission when appealing a county BOE decision. The proposed amendment also allows a party to raise a new issue before the Tax Commission.
- Rule Number:** R865-3C-1  
**Rule Title:** Allocation of Net Income Pursuant to Utah Code Ann. Section 59-7-204  
**Summary:** The proposed amendment updates this rule to match statutory changes regarding when an out-of-state corporation with Utah income shall attribute receipts arising from royalties and intangible property to the state.
- Rule Number:** R884-24P-66  
**Rule Title:** Appeal to County Board of Equalization Pursuant to Utah Code Ann. Section 59-2- 1004  
**Summary:** The proposed amendment provides that factual error includes an error if both the taxpayer and the assessor agree, including an error in the classification of a property that is eligible for valuation under the Farmland Assessment Act. In addition, the amendment includes procedures a county BOE must follow if the county BOE has not enacted its own procedures. These procedures are, in large part, procedures that were formerly found in Tax Commission rule R861-1A-9. In bringing the procedures from rule R861-1A-9 to this rule, the commission proposes: (1) repealing the provision allowing a taxpayer who appears before a county BOE and fails to produce a signed statement containing evidence supporting the taxpayer's claim for relief an additional twenty days to provide that statement, and (2) requiring the county BOE to maintain a record of the appeal.