

**MAILING REQUIREMENTS TO STATE AND
POLITICAL SUBDIVISIONS**

2001 GENERAL SESSION

STATE OF UTAH

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This act modifies provisions relating to mailing reports and payments. This act renumbers and consolidates sections relating to general filing requirements and makes technical corrections.

This act affects sections of Utah Code Annotated 1953 as follows:

RENUMBERS AND AMENDS:

68-3-8.5, (Renumbered from 63-37-1, as enacted by Chapter 179, Laws of Utah 1967)

REPEALS:

63-37-2, as enacted by Chapter 179, Laws of Utah 1967

63-37-3, as enacted by Chapter 179, Laws of Utah 1967

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **68-3-8.5**, which is renumbered from Section 63-37-1 is renumbered and amended to read:

~~[63-37-1].~~ **68-3-8.5. Mailing reports and payments to government -- General requirements for determining when the report or payment is considered to be filed or made.**

~~[Any]~~ (1) As used in this section:

(a) "Payment" means monies required or authorized to be paid.

(b) "Report" means a report, claim, tax return, statement or other document.

(2) (a) A report or [any] payment required or authorized to be filed or made to the state of Utah, or to any political subdivision [thereof, which] of Utah, that is [:(1) Transmitted] transmitted through the United States mail, [shall be deemed] is considered to be filed or made and received by the state or political subdivisions on the date shown by the post office cancellation mark

stamped upon the envelope or other appropriate wrapper containing it.

~~[(2) Mailed]~~ (b) A report or payment that is either mailed but not received by the state or political subdivisions ~~[where], or received [and] but~~ the cancellation mark is illegible, erroneous, or omitted, ~~[shall be deemed]~~ is considered to be filed or made and received on the date it was mailed if:

(i) the sender establishes by competent evidence that the report, claim, tax return, statement or other document or payment was deposited in the United States mail on or before the date for filing or paying; and ~~[in cases of such nonreceipt of any such report, tax return, statement, or other document required by law to be filed;]~~

(ii) the sender files with the state or political subdivision a duplicate within ~~[thirty]~~ 30 days after written notification is given to the sender by the state or political subdivisions of ~~[its]~~ nonreceipt of ~~[such]~~ the report, tax return, statement, or other document.

(c) If any report or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office of that registration or certification is considered to be competent evidence that the report or payment was delivered to the person or entity to which it was addressed and the date of registration or certification is considered to be the postmarked date.

(3) If the date for filing a report or making a payment falls upon a Saturday, Sunday, or legal holiday, the filing or payment is considered to be timely if it is performed on the next business day.

Section 2. Repealer.

This act repeals:

Section 63-37-2, Registered or certified mail -- Record as proof of delivery.

Section 63-37-3, Filing date falling on Saturday, Sunday or legal holiday.