

**INDIVIDUAL INCOME TAX - RETURN
FILING REQUIREMENTS**

2005 GENERAL SESSION

STATE OF UTAH

Sponsor: Howard A. Stephenson

LONG TITLE

General Description:

This bill modifies the Individual Income Tax Act relating to the requirement to file a return with the State Tax Commission.

Highlighted Provisions:

This bill:

- ▶ provides that the State Tax Commission may make rules prescribing, for taxable years beginning on or after January 1, 2005, what constitutes filing a return with the State Tax Commission for purposes of the Individual Income Tax Act; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-10-514, as last amended by Chapter 198, Laws of Utah 2003

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

Section 1. Section **59-10-514** is amended to read:

59-10-514. Place and time for filing returns -- Rulemaking authority.

(1) [~~A~~] Except as provided in Subsection (3), a tax return required by this chapter shall be filed with the commission:

(a) except as provided in Subsection (1)(b), on or before the 15th day of the fourth month following the last day of the taxpayer's taxable year; or

(b) notwithstanding Subsection (1)(a), on or before the day on which the return is due under the Internal Revenue Code if:

(i) the return is an electronically filed individual income tax return; and

(ii) the Internal Revenue Code provides a due date for filing the electronically filed individual income tax return that is different from the due date described in Subsection (1)(a).

(2) A person required to make and file a return under this chapter shall, without assessment, notice, or demand, pay any tax due:

(a) to the commission; and

(b) before the due date for filing the return determined without regard to any extension of time for filing the return.

(3) Notwithstanding Subsection (1), in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may make rules prescribing, for taxable years beginning on or after January 1, 2005, what constitutes filing a return with the commission.