

**Representative Merlynn T. Newbold** proposes the following substitute bill:

**POLITICAL SUBDIVISION CLERK**

**AMENDMENTS**

2008 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Merlynn T. Newbold**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill modifies a provision relating to reports or payments to the state or political subdivisions of the state.

**Highlighted Provisions:**

This bill:

- ▶ modifies a provision stating that a report mailed to a political subdivision is considered received on the date indicated in the post office stamp to make it conditioned upon the report having been mailed to the attention of the clerk or recorder of the political subdivision; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**68-3-8.5**, as renumbered and amended by Laws of Utah 2001, Chapter 16



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

Section 1. Section **68-3-8.5** is amended to read:

**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.**

(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) (i) A report [or payment] required or authorized to be filed with the state or a payment required or authorized to be made to the state [of Utah,] or [to any] a political subdivision of [Utah,] the state that is transmitted through the United States mail[;] is considered to be filed or made and received by the state or political [subdivisions] subdivision, as the case may be, on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it.

(ii) A report required or authorized to be filed with a political subdivision of the state that is transmitted through the United States mail is considered to be filed and received by the political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it, if the report is addressed to the attention of:

(A) the county clerk, for a county;

(B) the city recorder, for a city;

(C) the town clerk, for a town; or

(D) the clerk or comparable official of the political subdivision, for any other political subdivision of the state.

(b) A report or payment that is [either] mailed but not received by the state or political [subdivisions] subdivision, or received but the cancellation mark is illegible, erroneous, or omitted, 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

(ii) the sender files with the state or political subdivision a duplicate within 30 days

57 after written notification is given to the sender by the state or political [~~subdivisions~~  
58 subdivision of nonreceipt of the report[~~-, tax return, statement, or other document~~] or payment.

59 (c) If any report or payment is sent by United States mail, consistent with Subsection  
60 (2)(a), and [~~either~~] is registered or certified[~~;~~];

61 (i) a record authenticated by the United States post office of that registration or  
62 certification is considered to be competent evidence that the report or payment was delivered to  
63 the person or entity to which it was addressed; and

64 (ii) the date of registration or certification is considered to be the postmarked date.

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

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**H.B. 422 1st Sub. (Buff) - Political Subdivision Clerk Amendments**

**Fiscal Note**

2008 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

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