

POLITICAL SUBDIVISION CLERK

AMENDMENTS

2008 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Merlynn T. Newbold

Senate Sponsor: _____

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 or payment mailed to a political subdivision is considered received on the date indicated in the post office stamp to make it conditioned upon the report or payment 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

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



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

29 **68-3-8.5. Mailing reports and payments to government -- General requirements**
30 **for determining when the report or payment is considered to be filed or made.**

31 (1) As used in this section:

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

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

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

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

44 (A) the county clerk, for a county;

45 (B) the city recorder, for a city;

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

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

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

52 (i) the sender establishes by competent evidence that the report, claim, tax return,
53 statement or other document or payment was deposited in the United States mail on or before
54 the date for filing or paying; and

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

58 (c) If any report or payment is sent by United States mail and either registered or

59 certified, a record authenticated by the United States post office of that registration or
60 certification is considered to be competent evidence that the report or payment was delivered to
61 the person or entity to which it was addressed and the date of registration or certification is
62 considered to be the postmarked date.

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

Legislative Review Note
as of 2-7-08 10:31 AM

Office of Legislative Research and General Counsel

H.B. 422 - Political Subdivision Clerk Amendments

Fiscal Note

2008 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

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.
