

Effective 5/13/2014

19-12-304 Revocation of certification.

- (1) The director may revoke a certification issued under Section 19-12-303 if the director determines that:
 - (a) the certification was obtained by fraud or gross misrepresentation; or
 - (b)
 - (i) for a pollution control facility, a requirement of Subsection 19-12-303(1)(a) is not met; or
 - (ii) for freestanding pollution control property, a requirement of Subsection 19-12-303(1)(b) is not met.
- (2) A shutdown of a pollution control facility or freestanding pollution control property due to force majeure, including obsolescence, is not cause to revoke the certification of the pollution control facility or freestanding pollution control property.
- (3) The director shall provide notice of the director's determination to revoke a certification by issuing a notice of agency action.
- (4) The holder of a certification may obtain judicial review of the decision of the director to revoke the certification.
- (5) A revocation under this section is final and conclusive unless the holder of the certification obtains judicial review in accordance with Subsection (4).
- (6) If a revocation is affirmed on appeal, the revocation is final on the date the holder receives the notice described in Subsection (3).
- (7) If a revocation becomes final under this section, the director shall notify the State Tax Commission of the revocation.
- (8) If the director revokes a certification under this section:
 - (a) the prior sales and use tax exemptions the holder of the certification claimed under Section 19-12-201 are forfeited; and
 - (b) the State Tax Commission shall collect taxes not paid by the holder of the certification:
 - (i) as a result of claiming the sales and use tax exemptions under Subsection (8)(a); and
 - (ii) to the extent permitted by Title 59, Chapter 1, Part 14, Assessment, Collections, and Refunds Act.

Enacted by Chapter 24, 2014 General Session