

58-56-17 Fees on sale -- Escrow agents -- Sales tax.

- (1) A dealer shall collect and remit a fee of \$25 to the division for each factory built home the dealer sells that, as of the date of the sale, has not been permanently affixed to real property and converted to real property as provided in Section 70D-2-401. The fee shall be payable within 30 days following the close of each calendar quarter for all units sold during that calendar quarter. The fee shall be deposited in a restricted account as provided in Section 58-56-17.5.
- (2) A principal real estate broker, associate broker, or sales agent exempt from registration as a dealer under Section 58-56-16 who sells a factory built home that has not been permanently affixed to real property shall close the sale only through a qualified escrow agent in this state registered with the Insurance Department or the Department of Financial Institutions.
- (3) An escrow agent through which a sale is closed under Subsection (2) shall remit all required sales tax to the state.

Amended by Chapter 262, 2013 General Session