

Part 5

Petitions for Redetermination of Deficiencies

59-1-501 Procedure for obtaining redetermination of a deficiency -- Claim for refund.

- (1) As used in this section:
 - (a) "Legal holiday" is as defined in Section 59-10-518.
 - (b) "Tax, fee, or charge" is as defined in Section 59-1-1402.
- (2) A person may file a request for agency action, petitioning the commission for redetermination of a deficiency.
- (3) Subject to Subsections (4) through (6), a person shall file the request for agency action described in Subsection (2):
 - (a) within a 30-day period after the date the commission mails a notice of deficiency to the person in accordance with Section 59-1-1405; or
 - (b) within a 90-day period after the date the commission mails a notice of deficiency to the person in accordance with Section 59-1-1405 if the notice of deficiency is addressed to a person outside the United States or the District of Columbia.
- (4) If the last day of a time period described in Subsection (3) is a Saturday, Sunday, or legal holiday, the last day for a person to file a request for agency action is the next day that is not a Saturday, Sunday, or legal holiday.
- (5) A person that mails a request for agency action shall mail the request for agency action in accordance with Section 59-1-1404.
- (6) For purposes of Subsection (3), a person is considered to have filed a request for agency action:
 - (a) if the person mails the request for agency action, on the date the person is considered to have mailed the request for agency action in accordance with Section 59-1-1404; or
 - (b) if the person delivers the request for agency action to the commission by a method other than mail, on the date the commission receives the request for agency action.
- (7) A person who has not previously filed a timely request for agency action in accordance with Subsection (3) may object to a final assessment issued by the commission by:
 - (a) paying the tax, fee, or charge; and
 - (b) filing a claim for a refund as provided in Section 59-1-1410.

Amended by Chapter 212, 2009 General Session

59-1-502.5 Initial hearing.

- (1) At least 30 days before any formal hearing is held in response to a party's request for agency action, an initial hearing shall be held before one or more tax commissioners or an administrative law judge designated by the commission at which proffers of evidence, including testimony, documents, and other exhibits may be made and oral or written argument on legal issues may be received.
- (2) Any party participating in an initial hearing shall have the right to informal discovery under any rules established by the commission.
- (3) Parties may appear at the initial hearing in person or through agents, employees, or other representatives, but any person appearing on behalf of another party or entity shall have full settlement authority on behalf of the party the person is representing.
- (4) A record may not be kept of the initial hearing and all initial hearing proceedings are privileged and do not constitute admissions against interest of any party participating in the hearing.

- (5) At the initial hearing, or as soon thereafter as reasonably practicable, the commission may take any action it deems appropriate to settle, compromise, or reduce the deficiency, or adjust the assessed valuation of any property.
- (6) Nothing in this section may limit a party's right to a formal hearing under Title 63G, Chapter 4, Administrative Procedures Act.

Amended by Chapter 382, 2008 General Session

59-1-503 Assessment and payment of deficiency.

- (1) Following a redetermination of a deficiency by the commission, the entire amount redetermined as the deficiency by the decision of the commission, which has become final, shall be assessed and shall be paid within 30 days from the date the notice and demand is sent from the commission.
- (2) If the taxpayer does not file a petition with the commission within the time prescribed for filing the petition, the deficiency, notice of which has been sent to the taxpayer, shall be assessed, and shall be paid within 30 days from the date the notice and demand is sent from the commission.

Amended by Chapter 9, 2001 General Session

59-1-504 Time determination final.

The action of the commission on the taxpayer's petition for redetermination of deficiency shall be final 30 days after the date the commission's notice of agency action is sent. All tax, interest, and penalties are due 30 days from the date the commission's decision or order is sent, unless the taxpayer seeks judicial review.

Amended by Chapter 86, 2000 General Session