

Effective 1/1/2021

59-1-1402 Definitions.

As used in this part:

- (1) "Administrative cost" means a fee imposed to cover:
 - (a) the cost of filing;
 - (b) the cost of administering a garnishment;
 - (c) the amount the commission pays to a depository institution in accordance with Part 17, Depository Institution Data Match System and Levy Act; or
 - (d) a cost similar to Subsections (1)(a) through (c) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2) "Books and records" means the following made available in printed or electronic format:
 - (a) an account;
 - (b) a book;
 - (c) an invoice;
 - (d) a memorandum;
 - (e) a paper;
 - (f) a record; or
 - (g) an item similar to Subsections (2)(a) through (f) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (3) "Deficiency" means:
 - (a) the amount by which a tax, fee, or charge exceeds the difference between:
 - (i) the sum of:
 - (A) the amount shown as the tax, fee, or charge by a person on the person's return; and
 - (B) any amount previously assessed, or collected without assessment, as a deficiency; and
 - (ii) any amount previously abated, credited, refunded, or otherwise repaid with respect to that tax, fee, or charge; or
 - (b) if a person does not show an amount as a tax, fee, or charge on the person's return, or if a person does not make a return, the amount by which the tax, fee, or charge exceeds:
 - (i) the amount previously assessed, or collected without assessment, as a deficiency; and
 - (ii) any amount previously abated, credited, refunded, or otherwise repaid with respect to that tax, fee, or charge.
- (4) "Garnishment" means any legal or equitable procedure through which one or more of the following are required to be withheld for payment of an amount a person owes:
 - (a) an asset of the person held by another person; or
 - (b) the earnings of the person.
- (5) "Liability" means the following that a person is required to remit to the commission:
 - (a) a tax, fee, or charge;
 - (b) an addition to a tax, fee, or charge;
 - (c) an administrative cost;
 - (d) interest that accrues in accordance with Section 59-1-402; or
 - (e) a penalty that accrues in accordance with Section 59-1-401.
- (6)
 - (a) Subject to Subsection (6)(b), "mathematical error" is as defined in Section 6213(g)(2), Internal Revenue Code.
 - (b) The reference to Section 6213(g)(2), Internal Revenue Code, in Subsection (6)(a) means:
 - (i) the reference to Section 6213(g)(2), Internal Revenue Code, in effect for the taxable year; or
 - (ii) a corresponding or comparable provision of the Internal Revenue Code as amended, redesignated, or reenacted.

- (7)
- (a) Except as provided in Subsection (7)(b), "tax, fee, or charge" means:
 - (i) a tax, fee, or charge the commission administers under:
 - (A) this title;
 - (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
 - (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
 - (D) Section 19-6-410.5;
 - (E) Section 19-6-714;
 - (F) Section 19-6-805;
 - (G) Section 34A-2-202;
 - (H) Section 40-6-14; or
 - (I) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges; or
 - (ii) another amount that by statute is administered by the commission.
 - (b) "Tax, fee, or charge" does not include a tax, fee, or charge imposed under:
 - (i) Title 41, Chapter 1a, Motor Vehicle Act, except for Section 41-1a-301;
 - (ii) Title 41, Chapter 3, Motor Vehicle Business Regulation Act;
 - (iii) Chapter 2, Property Tax Act;
 - (iv) Chapter 3, Tax Equivalent Property Act;
 - (v) Chapter 4, Privilege Tax; or
 - (vi) Chapter 13, Part 5, Interstate Agreements.
- (8) "Transferee" means:
- (a) a devisee;
 - (b) a distributee;
 - (c) a donee;
 - (d) an heir;
 - (e) a legatee; or
 - (f) a person similar to Subsections (8)(a) through (e) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 294, 2020 General Session