

59-1-1408 Assessments.

- (1) Except as provided in Subsections (2) through (4), an assessment is made on the date a liability is posted to the records of the commission.
- (2) Except as provided in Subsection (4), for purposes of a liability for which the commission mails a notice of deficiency to a person in accordance with Section 59-1-1405, an assessment is made:
 - (a) if a person has not filed a petition for redetermination of a deficiency under Section 59-1-501, on the date:
 - (i)
 - (A) 30 days after the day on which the commission mails the notice of deficiency to the person; or
 - (B) 90 days after the day on which the commission mails the notice of deficiency to the person if the notice is addressed to a person outside the United States or the District of Columbia; or
 - (ii) the person in writing:
 - (A) agrees with the commission on the existence and amount of the liability; and
 - (B) consents to the assessment of the liability; or
 - (b) if a person files a petition for redetermination of a deficiency under Section 59-1-501, on the date the liability resulting from a final commission decision is posted to the records of the commission.
- (3) Except as provided in Subsection (4), for purposes of a notice of proposed penalty under Section 59-1-302 or Subsection 59-1-401(7), an assessment is made:
 - (a) if a person has not filed a petition for redetermination of a deficiency under Section 59-1-501, on the date:
 - (i)
 - (A) 30 days after the day on which the commission mails the notice of proposed penalty to the person; or
 - (B) 90 days after the day on which the commission mails the notice of proposed penalty to the person if the notice is addressed to a person outside the United States or the District of Columbia; or
 - (ii) the person in writing:
 - (A) agrees with the commission on the existence and amount of the liability; and
 - (B) consents to the assessment of the liability; or
 - (b) if a person files a petition for redetermination of a deficiency under Section 59-1-501, on the date the liability resulting from a final commission decision is posted to the records of the commission.
- (4) In the case of interest under Section 59-1-402 that accrues to a tax, fee, or charge, an assessment is considered to have been made on the date the tax, fee, or charge is assessed.
- (5) The commission may at any time within the time period prescribed for assessment under Section 59-1-1410, increase or decrease an assessment if the commission ascertains that the assessment is imperfect or incomplete in a material respect.

Enacted by Chapter 212, 2009 General Session