

59-10-517 Timely mailing treated as timely filing and paying.

- (1)
 - (a) If any return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of this chapter is, after such period or such date, delivered by United States mail to the agency, officer, or office with which such return, claim, statement, or other document is required to be filed, or to which such payment is required to be made, the date of the United States postmark stamped on the cover in which such return, claim, statement, or other document, or payment, is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be.
 - (b) Subsection (1)(a) shall apply only if:
 - (i) the postmark date falls within the prescribed period or on or before the prescribed date:
 - (A) for the filing (including any extension granted for such filing) of the return, claim, statement, or other document; or
 - (B) for making the payment (including any extension granted for making such payment); and
 - (ii) the return, claim, statement, or other document, or payment, was, within the time prescribed in Subsection (1)(b)(i), deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the agency, officer, or office with which the return, claim, statement, or other document is required to be filed, or to which such payment is required to be made.
- (2) This section shall apply in the case of postmarks not made by the United States post office only if and to the extent provided by rules prescribed by the commission.
- (3)
 - (a) For purposes of this section, if any such return, claim, statement, or other document, or payment, is sent by United States registered mail:
 - (i) such registration shall be prima facie evidence that the return, claim, statement, or other document was delivered to the agency, officer, or office to which addressed; and
 - (ii) the date of registration shall be deemed the postmark date.
 - (b) The commission may provide by rule the extent to which the provisions of Subsection (3)(a) with respect to prima facie evidence of delivery and the postmark date shall apply to certified mail.
- (4) This section does not apply with respect to currency or other medium of payment unless actually received and accounted for.
- (5)
 - (a) If any deposit required to be made on or before a prescribed date is, after such date, delivered by the United States mail to the commission, such deposit shall be deemed received by the commission on the date the deposit was mailed.
 - (b) Subsection (5)(a) applies only if the person required to make the deposit establishes that:
 - (i) the date of mailing falls on or before the second day before the prescribed date for making the deposit (including any extension of time granted for making the deposit); and
 - (ii) the deposit was, on or before such second day, mailed in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the commission.

Amended by Chapter 324, 2010 General Session