

59-12-124 Certified service provider liability.

- (1) Notwithstanding Section 59-12-107 and except as provided in Subsection (2), if a model 1 seller selects a certified service provider as the model 1 seller's agent:
 - (a) the certified service provider shall collect and remit an agreement sales and use tax to the commission:
 - (i) that the model 1 seller would otherwise be required to remit to the commission under this chapter; and
 - (ii) as provided in this chapter; and
 - (b) the model 1 seller is not liable for the certified service provider's failure to collect and remit an agreement sales and use tax to the commission that the model 1 seller would otherwise be required to remit to the commission under this chapter.
- (2) The model 1 seller described in Subsection (1):
 - (a) shall remit to the commission a sales and use tax imposed by this chapter:
 - (i) on the model 1 seller's purchases; and
 - (ii) as provided in this chapter; and
 - (b) is liable for a sales and use tax liability arising from fraud by the model 1 seller.

Enacted by Chapter 384, 2008 General Session