

**59-2-207 Statements for mines -- Penalty for failure to file statement or information -- Assessment without statement -- Penalty -- Waiver, reduction, or compromise of penalty -- Extension of time for filing statement -- Appeals.**

- (1)
  - (a) A person, or an officer or agent of that person, owning or operating property described in Subsection (1)(b) shall file with the commission, on a form prescribed by the commission, a sworn statement on or before March 1 of each year:
    - (i) showing in detail all real property and tangible personal property located in the state that the person owns or operates; and
    - (ii) containing any other information the commission requires.
  - (b) Subsection (1)(a) applies to the following property:
    - (i) a mine;
    - (ii) a mining claim; or
    - (iii) a valuable mineral deposit, including lands containing coal or hydrocarbons.
  - (c)
    - (i) The commission may allow an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 30 days, unless the commission determines that extraordinary circumstances require a longer period of extension.
    - (ii) The commission shall grant a person, or an officer or agent of that person, an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 15 days if:
      - (A) a federal regulatory agency requires the taxpayer to file a statement that contains the same information as the statement under Subsection (1)(a); and
      - (B) the person, or an officer or agent of that person, requests the commission to grant the extension.
- (2) The commission shall assess and list the property described in Subsection (1)(b) using the best information obtainable by the commission if a person, or an officer or agent of that person, fails to file the statement required under Subsection (1)(a) on or before the later of:
  - (a) March 1; or
  - (b) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period.
- (3)
  - (a) Except as provided in Subsection (3)(c), the commission shall assess a person a penalty as provided in Subsection (3)(b), if the person, or an officer or agent of that person, fails to file:
    - (i) the statement required under Subsection (1)(a) on or before the later of:
      - (A) March 1; or
      - (B) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period; or
    - (ii) any other information the commission determines to be necessary to:
      - (A) establish valuations for assessment purposes; or
      - (B) apportion an assessment.
  - (b) The penalty described in Subsection (3)(a) is an amount equal to the greater of:
    - (i) 10% of the person's estimated tax liability under this chapter for the current calendar year not to exceed \$50,000; or
    - (ii) \$100.
  - (c)
    - (i) Notwithstanding Subsections (3)(a) and (4), the commission may waive, reduce, or compromise a penalty imposed under this section if the commission finds there are reasonable grounds for the waiver, reduction, or compromise.

- (ii) If the commission waives, reduces, or compromises a penalty under Subsection (3)(c)(i), the commission shall make a record of the grounds for waiving, reducing, or compromising the penalty.
- (4) The county treasurer shall collect the penalty imposed under Subsection (3) as provided in Section 59-2-1308.
- (5) A person subject to a penalty under Subsection (3) may appeal the penalty according to the procedures and requirements of Title 63G, Chapter 4, Administrative Procedures Act.

Amended by Chapter 382, 2008 General Session