

**59-7-531 Venue of offenses -- Evidence.**

- (1) The failure to do any act required by the provisions of this chapter shall be considered an act committed in part at the office of the commission.
- (2) The certificate of the commission that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this chapter, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Renumbered and Amended by Chapter 169, 1993 General Session