

Chapter 8
Gross Receipts Tax on Certain Corporations Not
Required to Pay Corporate Franchise or Income Tax Act

59-8-101 Title.

This chapter is known as the "Gross Receipts Tax on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax Act."

Amended by Chapter 278, 1995 General Session

59-8-102 Purpose.

The purpose of this chapter is to provide for the imposition of an in lieu excise tax on the gross receipts of corporations, other than those described in Subsection 59-7-102(3), eleemosynary, religious, or charitable institutions, operating in this state who are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

Amended by Chapter 311, 1995 General Session

Superseded 10/1/2026

59-8-103 Definitions.

As used in this chapter:

- (1) "Corporation" means:
 - (a) any domestic corporation organized under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act;
 - (b) any foreign corporation engaged in business in this state under Sections 16-6a-1501 through 16-6a-1518;
 - (c) any project entity defined in Section 11-13-103; or
 - (d) a public agency, as defined in Section 11-13-103, to the extent it owns an interest in facilities providing additional project capacity, as defined in Section 11-13-103.
- (2) "Engaging in business" means carrying on or causing to be carried on any activity through which goods or services are made or rendered by the taxpayer, except as provided in Section 59-7-102.
- (3) "Gross receipts" means the totality of the consideration that the taxpayer receives for any good or service produced or rendered in the state without any deduction or expense paid or accrued in respect to it.
- (4) "Taxpayer" means any corporation, other than an eleemosynary, religious, or charitable institution, any insurance company, credit union, or Subchapter S organization, any nonprofit hospital, educational, welfare, or employee representation organization, or any mutual benefit association engaged in business in the state that is not otherwise required to pay income or franchise tax to the state under Title 59, Chapter 7, Corporate Franchise and Income Taxes.

Amended by Chapter 286, 2002 General Session

Effective 10/1/2026

59-8-103 Definitions.

As used in this chapter:

- (1) "Corporation" means:

- (a) any domestic corporation organized under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act;
 - (b) any foreign corporation engaged in business in this state under Title 16, Chapter 1a, Part 5, Foreign Entities;
 - (c) any project entity defined in Section 11-13-103; or
 - (d) a public agency, as defined in Section 11-13-103, to the extent it owns an interest in facilities providing additional project capacity, as defined in Section 11-13-103.
- (2) "Engaging in business" means carrying on or causing to be carried on any activity through which goods or services are made or rendered by the taxpayer, except as provided in Section 59-7-102.
- (3) "Gross receipts" means the totality of the consideration that the taxpayer receives for any good or service produced or rendered in the state without any deduction or expense paid or accrued in respect to it.
- (4) "Taxpayer" means any corporation, other than an eleemosynary, religious, or charitable institution, any insurance company, credit union, or Subchapter S organization, any nonprofit hospital, educational, welfare, or employee representation organization, or any mutual benefit association engaged in business in the state that is not otherwise required to pay income or franchise tax to the state under Title 59, Chapter 7, Corporate Franchise and Income Taxes.

Amended by Chapter 92, 2026 General Session

59-8-104 Rate -- Change of rate.

- (1) Beginning on or after July 1, 2006, and subject to Section 11-13-303, an in lieu excise tax is imposed on the gross receipts of a taxpayer engaging in business in the state of Utah in each taxable year as follows:

Gross Receipts Amount		Rate of Tax	
	Not in excess of \$10,000,000		None
	In excess of \$10,000,000 but not in excess of \$500,000,000		.6250%
	In excess of \$500,000,000 but not in excess of \$1,000,000,000		.9375%
	In excess of \$1,000,000,000		1.2500%

- (2) It is the intent of the Legislature that, as a result of the tax rate decrease provided in Section 59-8-104 of Chapter 221, Laws of Utah 2006, all or a portion of any cost decrease received by a taxpayer as a result of the tax rate decrease be used in whole or in part for expenditures, scholarships, or grants that will benefit the citizens of this state.

Amended by Chapter 221, 2006 General Session

59-8-105 Time for filing of return -- Other applicable provisions.

- (1) Each taxpayer upon whom a gross receipts tax is imposed under this chapter shall file a return with and pay the tax reflected in the return to the commission semiannually on or before the last day of July and January.
- (2) All other provisions applicable to the gross receipts tax imposed under this chapter shall be the appropriate provisions provided for in Title 59, Chapter 7, Corporate Franchise and Income Taxes, applied as if the taxpayer under this chapter is a bank or other corporation subject to Title 59, Chapter 7, Corporate Franchise and Income Taxes.

Amended by Chapter 278, 1995 General Session

59-8-106 Rulemaking authority.

The commission is charged with the administration and enforcement of this chapter and may promulgate such rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act, as may be required to effectuate the purposes of this chapter.

Amended by Chapter 382, 2008 General Session