

***Effective 5/12/2015***

**76-6-1303 Possession, sale, or use of automated sales suppression device unlawful -- Penalties.**

- (1) It is a third degree felony to willfully or knowingly sell, purchase, install, transfer, use, or possess in this state any automated sales suppression device or phantomware with the intent to defraud, except that any second or subsequent violation of this Subsection (1) is a second degree felony.
- (2) Notwithstanding Section 76-3-301, any person convicted of violating Subsection (1) may be fined not more than twice the amount of the applicable taxes that would otherwise be due, but for the use of the automated sales suppression device or phantomware.
- (3) Any person convicted of a violation of Subsection (1):
  - (a) is liable for all applicable taxes, penalties under Section 59-1-401, and interest under Section 59-1-402 that would otherwise be due, but for the use of the automated sales suppression device or phantomware to evade the payment of taxes; and
  - (b) shall disgorge all profits associated with the sale or use of an automated sales suppression device or phantomware.
- (4) An automated sales suppression device and any device containing an automated sales suppression device is contraband and subject to forfeiture under Title 24, Forfeiture and Disposition of Property Act.

Amended by Chapter 258, 2015 General Session