

Effective 5/13/2014

76-8-1101 Criminal offenses and penalties relating to revenue and taxation -- Rulemaking authority -- Statute of limitations.

- (1)
- (a) As provided in Section 59-1-401, criminal offenses and penalties are as provided in Subsections (1)(b) through (e).
 - (b)
 - (i) Any person who is required by Title 59, Revenue and Taxation, or any laws the State Tax Commission administers or regulates to register with or obtain a license or permit from the State Tax Commission, who operates without having registered or secured a license or permit, or who operates when the registration, license, or permit is expired or not current, is guilty of a class B misdemeanor.
 - (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (1)(b)(i), the penalty may not:
 - (A) be less than \$500; or
 - (B) exceed \$1,000.
 - (c)
 - (i) With respect to a tax, fee, or charge as defined in Section 59-1-401, any person who knowingly and intentionally, and without a reasonable good faith basis, fails to make, render, sign, or verify any return within the time required by law or to supply any information within the time required by law, or who makes, renders, signs, or verifies any false or fraudulent return or statement, or who supplies any false or fraudulent information, is guilty of a third degree felony.
 - (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (1)(c)(i), the penalty may not:
 - (A) be less than \$1,000; or
 - (B) exceed \$5,000.
 - (d)
 - (i) Any person who intentionally or willfully attempts to evade or defeat any tax, fee, or charge as defined in Section 59-1-401 or the payment of a tax, fee, or charge as defined in Section 59-1-401 is, in addition to other penalties provided by law, guilty of a second degree felony.
 - (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (1)(d)(i), the penalty may not:
 - (A) be less than \$1,500; or
 - (B) exceed \$25,000.
 - (e)
 - (i) A person is guilty of a second degree felony if that person commits an act:
 - (A) described in Subsection (1)(e)(ii) with respect to one or more of the following documents:
 - (I) a return;
 - (II) an affidavit;
 - (III) a claim; or
 - (IV) a document similar to Subsections (1)(e)(i)(A)(I) through (III); and
 - (B) subject to Subsection (1)(e)(iii), with knowledge that the document described in Subsection (1)(e)(i)(A):
 - (I) is false or fraudulent as to any material matter; and
 - (II) could be used in connection with any material matter administered by the State Tax Commission.
 - (ii) The following acts apply to Subsection (1)(e)(i):
 - (A) preparing any portion of a document described in Subsection (1)(e)(i)(A);
 - (B) presenting any portion of a document described in Subsection (1)(e)(i)(A);
 - (C) procuring any portion of a document described in Subsection (1)(e)(i)(A);

- (D) advising in the preparation or presentation of any portion of a document described in Subsection (1)(e)(i)(A);
 - (E) aiding in the preparation or presentation of any portion of a document described in Subsection (1)(e)(i)(A);
 - (F) assisting in the preparation or presentation of any portion of a document described in Subsection (1)(e)(i)(A); or
 - (G) counseling in the preparation or presentation of any portion of a document described in Subsection (1)(e)(i)(A).
- (iii) This Subsection (1)(e) applies:
- (A) regardless of whether the person for which the document described in Subsection (1)(e)(i)(A) is prepared or presented:
 - (I) knew of the falsity of the document described in Subsection (1)(e)(i)(A); or
 - (II) consented to the falsity of the document described in Subsection (1)(e)(i)(A); and
 - (B) in addition to any other penalty provided by law.
- (iv) Notwithstanding Section 76-3-301, for purposes of this Subsection (1)(e), the penalty may not:
- (A) be less than \$1,500; or
 - (B) exceed \$25,000.
- (v) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the State Tax Commission may make rules prescribing the documents that are similar to Subsections (1)(e)(i)(A)(I) through (III).
- (2) The statute of limitations for prosecution for a violation of this section is the later of six years:
- (a) from the date the tax should have been remitted; or
 - (b) after the day on which the person commits the criminal offense.

Amended by Chapter 52, 2014 General Session