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WITHHOLDING TAX AMENDMENTS
2009 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Evan J. Vickers
Senate Sponsor: Dennis E. Stowell
LONG TITLE
General Description:
This bill modifies the Withholding of Tax part to address withholding prepayments.
Highlighted Provisions:
This bill:
modifies withholding requirements to address:
 withholding prepayments and accompanying forms; and
 penalties and interest; and
makes technical changes.
Monies Appropriated in this Bill:
None
Other Special Clauses:
None
Utah Code Sections Affected:
AMENDS:
59-10-407 , as last amended by Laws of Utah 1988, Chapter 213
Be it enacted by the Legislature of the state of Utah:
Section 1. Section 59-10-407 is amended to read:
59-10-407. Withholding tax prepayments.
[(1) The provisions of this section do not apply to employers filing state withholding
tax returns for other than quarterly periods.]
(1) This section does not apply to an employer filing a withholding tax return for a

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30	period under this part other than a quarterly period.
31	(2) (a) Any employer whose withholding tax liability under Section 59-10-402 is
32	estimated to average an amount designated by the commission by rule[7] shall make a monthly
33	[return and pay] prepayment of the amount required to be paid by Section 59-10-406 for each
34	monthly period of each quarterly period. [Monthly payment shall be made during the
35	quarterly period designated by the commission and during each succeeding quarterly period
36	until further notified in writing. The monthly return shall be prescribed and furnished by the
37	commission and shall be filed with the commission]
38	(b) An employer that makes a monthly prepayment described in this Subsection (2)
39	shall make the monthly prepayment as provided in this section until the commission notifies
40	the employer in writing.
41	(c) (i) An employer shall file a form with a monthly prepayment.
42	(ii) The commission shall prescribe and furnish the form described in Subsection
43	(2)(c)(i).
44	(iii) An employer shall make a monthly prepayment and file the form described in
45	$\underline{Subsection\ (2)(c)(i)}\ on\ or\ before\ the\ last\ day\ of\ the\ month\ after\ the\ end\ of\ each\ monthly\ period$
46	of each quarterly period.
47	(3) In determining whether an employer's estimated withholding tax liability will
48	average an amount that requires <u>a</u> monthly [filing] <u>prepayment</u> , the commission may consider
49	[returns]:
50	(a) a return filed pursuant to Section 59-10-406[, as well as any]; or
51	(b) information in [its] the commission's possession or [which] that may come into
52	[its] the commission's possession.
53	(4) [The civil and criminal penalties provided by this title for failure to file returns or
54	pay taxes on time and the provisions for additions of penalties and interest to tax liability shall
55	apply in the same manner to a] The penalties and interest for failure to [file reports covering
56	and make prepayments of withholding taxes on time as provided in this section] make a

monthly prepayment and file the form described in Subsection (2)(c)(i) by the due date

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described in Subsection (2)(c)(iii) are the same as the penalties and interest under Sections

59 59-1-401 and 59-1-402 relating to payment of a tax, fee, or charge or filing a return.