

POLITICAL SUBDIVISION CLERK

AMENDMENTS

2009 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Merlynn T. Newbold

Senate Sponsor: D. Chris Buttar

LONG TITLE

General Description:

This bill modifies a provision relating to reports or payments to the state or political subdivisions of the state.

Highlighted Provisions:

This bill:

▶ modifies a provision stating that a report mailed to a political subdivision is considered received on the date indicated in the post office stamp to make it conditioned, for certain reports, upon the report having been mailed to the attention of the clerk or recorder of the political subdivision; and

▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

68-3-8.5, as renumbered and amended by Laws of Utah 2001, Chapter 16

Be it enacted by the Legislature of the state of Utah:



28 Section 1. Section **68-3-8.5** is amended to read:

29 **68-3-8.5. Mailing reports and payments to government -- General requirements**
30 **for determining when the report or payment is considered to be filed or made.**

31 (1) As used in this section:

32 (a) "Payment" means [~~monies~~] money required or authorized to be paid to the state or a
33 political subdivision of the state.

34 (b) "Report" means a report, claim, tax return, statement, or other document required or
35 authorized to be filed with the state or a political subdivision of the state.

36 (c) "Trigger report" means a report that, upon its receipt by a political subdivision of
37 the state, triggers a responsibility on the part of the political subdivision to respond.

38 (2) (a) [~~A~~] Except as otherwise provided by statute:

39 (i) a report, other than a trigger report, or a payment [~~required or authorized to be filed~~
40 or made to the state of Utah, or to any political subdivision of Utah,] that is transmitted through
41 the United States mail[;] is considered to be filed or made and received by the state or political
42 [~~subdivisions~~] subdivision on the date shown by the post office cancellation mark stamped
43 upon the envelope or other appropriate wrapper containing it[;]; and

44 (ii) a trigger report that is transmitted through the United States mail is considered to
45 be filed and received on the date shown by the post office cancellation mark stamped upon the
46 envelope or other appropriate wrapper containing it, if the report is addressed to the attention
47 of:

48 (A) the county clerk, for a county;

49 (B) the city recorder, for a city;

50 (C) the town clerk, for a town; or

51 (D) the clerk or comparable official of the political subdivision, for any other political
52 subdivision of the state.

53 (b) A report or payment that is [~~either~~] mailed but not received by the state or political
54 [~~subdivisions~~] subdivision, or received but the cancellation mark is illegible, erroneous, or
55 omitted, is considered to be filed or made and received on the date it was mailed if:

56 (i) the sender establishes by competent evidence that the report[~~, claim, tax return,~~
57 ~~statement or other document~~] or payment was deposited in the United States mail on or before
58 the date for filing or paying; and

59 (ii) the sender files with the state or political subdivision a duplicate within 30 days
60 after the state or political subdivision gives the sender written notification [~~is given to the~~
61 ~~sender by the state or political subdivisions~~] of nonreceipt of the report[~~, tax return, statement,~~
62 ~~or other document~~] or payment.

63 (c) If any report or payment is sent by United States mail, consistent with Subsection
64 (2)(a), and [~~either~~] is registered or certified[~~;~~];

65 (i) a record authenticated by the United States post office of that registration or
66 certification is considered to be competent evidence that the report or payment was delivered to
67 the person or entity to which it was addressed; and

68 (ii) the date of registration or certification is considered to be the postmarked date.

69 (3) If the date for filing a report or making a payment falls upon a Saturday, Sunday, or
70 legal holiday, the filing or payment is considered to be timely if it is performed on the next
71 business day.

Legislative Review Note
as of 11-17-08 12:41 PM

Office of Legislative Research and General Counsel

H.B. 257 - Political Subdivision Clerk Amendments

Fiscal Note

2009 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.
