

4833 sale, or similar document provided to the purchaser prior to the purchaser's completion of the
 4834 possession, use, or occupancy of the short-term lodging;

4835 (C) remit to the commission ~~§~~, by electronic means in a manner prescribed by the
 4835a commission, ~~§~~ the tax ~~§~~ [described in Subsection (3)(i)(i)(A)] due ~~§~~ on the
 4836 short-term lodging intermediary charge; and

4837 (D) remit to the short-term lodging operator the tax due on the short-term lodging
 4838 operator charge;

4839 (ii) the short-term lodging operator shall ~~§~~, by electronic means in a manner
 4839a prescribed by the commission, ~~§~~ remit to the commission the tax due on the
 4840 short-term lodging operator charge;

4841 (iii) the commission may not require:

4842 (A) a short-term lodging operator to remit a tax on a short-term lodging intermediary
 4843 charge that was not remitted to the ~~§~~ [short-term lodging operator] commission ~~§~~ by the
 4843a short-term lodging

4844 intermediary; or

4845 (B) a short-term lodging intermediary to remit a tax on a short-term lodging operator
 4846 charge that was remitted to the short-term lodging operator by the short-term lodging
 4847 intermediary; and

4848 (iv) for purposes of determining a tax due under this chapter on a short-term lodging
 4849 charge, a short-term lodging intermediary shall determine the amount of a short-term lodging
 4850 charge that is part of a travel package by reasonable and verifiable standards from the books
 4851 and records the short-term lodging intermediary keeps in the regular course of business,
 4852 including books and records kept for nontax purposes.

4853 (4) (a) Except as provided in Subsections (5) through (7) and Section 59-12-108, the
 4854 sales or use tax imposed by this chapter is due and payable to the commission quarterly on or
 4855 before the last day of the month next succeeding each calendar quarterly period.

4856 (b) (i) Each seller shall, on or before the last day of the month next succeeding each
 4857 calendar quarterly period, file with the commission a return for the preceding quarterly period.

4858 (ii) The seller shall remit with the return under Subsection (4)(b)(i) the amount of the
 4859 tax required under this chapter to be collected or paid for the period covered by the return.

4860 (c) Except as provided in Subsection (5)(c), a return shall contain information and be in
 4861 a form the commission prescribes by rule.

4862 (d) (i) Subject to Subsection (4)(d)(ii), the sales tax as computed in the return shall be
 4863 based on the total nonexempt sales made during the period for which the return is filed,