

307 (11)(a)(i)(A) through (C).

308 (12) (a) As provided in Section 76-8-1101, criminal offenses and penalties are as
309 provided in Subsections (12)(b) through (e).

310 (b) (i) A person who is required by this title or any laws the commission administers or
311 regulates to register with or obtain a license or permit from the commission, who operates
312 without having registered or secured a license or permit, or who operates when the registration,
313 license, or permit is expired or not current, is guilty of a class B misdemeanor.

314 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(b)(i), the
315 penalty may not:

316 (A) be less than \$500; or

317 (B) exceed \$1,000.

318 (c) (i) [~~A person who, with intent to evade a tax, fee, or charge or requirement of this~~
319 ~~title or any lawful requirement of the commission,]~~ With respect to a tax, fee, or charge, a
320 person who knowingly and intentionally ~~Œ→~~, and without a ~~fi→~~ reasonable ~~←fi~~ good faith
320a1 basis, ~~←Œ~~ fails to make,

320a render, sign, or verify a return ~~Œ→~~ within the time required by law ~~←Œ~~ or to
321 supply information within the time required by law, or who makes, renders, signs, or verifies a
322 false or fraudulent return or statement, or who supplies false or fraudulent information, is guilty
323 of a third degree felony.

324 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(c)(i), the
325 penalty may not:

326 (A) be less than \$1,000; or

327 (B) exceed \$5,000.

328 (d) (i) A person who intentionally or willfully attempts to evade or defeat a tax, fee, or
329 charge or the payment of a tax, fee, or charge is, in addition to other penalties provided by law,
330 guilty of a second degree felony.

331 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(d)(i), the
332 penalty may not:

333 (A) be less than \$1,500; or

334 (B) exceed \$25,000.

335 (e) (i) A person is guilty of a second degree felony if that person commits an act:

336 (A) described in Subsection (12)(e)(ii) with respect to one or more of the following
337 documents:

369 (v) The commission may seek a court order to enjoin a person from engaging in
370 conduct that is subject to a penalty under this Subsection (12)(e).

371 (vi) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
372 the commission may make rules prescribing the documents that are similar to Subsections
373 (12)(e)(i)(A)(I) through (III).

374 (f) The statute of limitations for prosecution for a violation of this Subsection (12) is
375 the later of six years:

376 (i) from the date the tax should have been remitted; or

377 (ii) after the day on which the person commits the criminal offense.

378 (13) Upon making a record of its actions, and upon reasonable cause shown, the
379 commission may waive, reduce, or compromise any of the penalties or interest imposed under
380 this part.

381 Section 2. Section **76-8-1101** is amended to read:

382 **76-8-1101. Criminal offenses and penalties relating to revenue and taxation --**
383 **Rulemaking authority -- Statute of limitations.**

384 (1) (a) As provided in Section 59-1-401, criminal offenses and penalties are as
385 provided in Subsections (1)(b) through (e).

386 (b) (i) Any person who is required by Title 59, Revenue and Taxation, or any laws the
387 State Tax Commission administers or regulates to register with or obtain a license or permit
388 from the State Tax Commission, who operates without having registered or secured a license or
389 permit, or who operates when the registration, license, or permit is expired or not current, is
390 guilty of a class B misdemeanor.

391 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (1)(b)(i), the
392 penalty may not:

393 (A) be less than \$500; or

394 (B) exceed \$1,000.

395 (c) (i) ~~Any person who, with intent to evade any tax, fee, or charge as defined in~~
396 ~~Section 59-1-401 or requirement of Title 59, Revenue and Taxation, or any lawful requirement~~
397 ~~of the State Tax Commission;] With respect to a tax, fee, or charge as defined in Section~~
398 ~~59-1-401, any person who knowingly and intentionally~~ **§→**, **and without a** **Ĥ→** **reasonable** **←Ĥ**

398a1 **good faith basis, ←Ŝ**

398a fails to make, render, sign, or verify any

399 return **Ŝ→** **within the time required by law** **←Ŝ** or to supply any information within the time

399a required by law, or who makes, renders,