

90 ~~that federal tax return for estates and trusts that is different from the due date described in~~  
 91 ~~Subsection (1)(b)(i); or]~~

92 (c) a return filed in accordance with Section 59-10-507[;] shall be filed with the  
 93 commission[:] on or before the 15th day of the fourth month following the last day of the  
 94 taxpayer's taxable year.

95 ~~[(i) except as provided in Subsection (1)(c)(ii), in accordance with Section 59-10-507;~~  
 96 ~~or]~~

97 ~~[(ii) on or before the day on which a federal return of partnership income is due under~~  
 98 ~~the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that~~  
 99 ~~federal return of partnership income that is different from the due date described in Subsection~~  
 100 ~~(1)(c)(i);]~~

101 (2) A person required to make and file a return under this chapter shall, without  
 102 assessment, notice, or demand, pay any tax due:

103 (a) to the commission; and

104 (b) before the due date for filing the return [~~determined~~], without regard to any  
 105 extension of time for filing the return.

106 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 107 commission may make rules ~~H→~~ [f] **prescribing** [f] [~~describing~~] ~~←H~~ what constitutes filing  
 107a a return with the  
 108 commission.

109 Section 4. Section **59-10-518** is amended to read:

110 **59-10-518. Time for performance of acts when last day falls on Saturday,**  
 111 **Sunday, or legal holiday.**

112 (1) As used in this section, "legal holiday" means a legal holiday in this state.

113 (2) [~~Subject to Section 59-10-514, if~~] If the last day prescribed under authority of this  
 114 chapter for performing any act falls on Saturday, Sunday, or a legal holiday, the performance of  
 115 the act shall be considered to be timely if it is performed on the next succeeding day which is  
 116 not a Saturday, Sunday, or a legal holiday.

117 (3) For purposes of this section, the last day for the performance of any act shall be  
 118 determined by including any authorized extension of time.

119 Section 5. Section **59-10-1403** is amended to read:

120 **59-10-1403. Income tax treatment of a pass-through entity -- Returns --**