

28 **59-2-110. Designation of person to receive notice.**

29 (1) ~~§~~ (a) ~~§~~ ~~§~~ [H] Except as provided in Subsection (1)(b), if a governmental
 29a entity is required under this chapter to send information or notice
 30 to a person, the governmental entity shall send the information or notice to:

31 ~~§~~ [(a)] (i) ~~§~~ the person required under the applicable provision of this chapter; and
 32 ~~§~~ [(b)] (ii) ~~§~~ each person designated in accordance with Subsection (2) by the person
 32a described
 33 in Subsection (1)(a) .

33a ~~§~~ (b) If a governmental entity is required under Section 59-2-919, 59-2-919.1, or 59-2-
 33b 1317 to send information or notice to a person, the governmental entity shall send the
 33c information or notice to:

33d (i) the person required under the applicable section; or
 33e (ii) one person designated in accordance with Subsection (2) by the person described in
 33f Subsection (1)(b)(i). .

34 (2) (a) A person to whom a governmental entity is required under this chapter to send
 35 information or notice may designate a person to receive the information or notice in
 35a accordance with Subsection (1) .

36 (b) To make a designation described in Subsection (2)(a), the person shall submit a
 37 written request to the governmental entity on a form prescribed by the commission.

38 (3) A person who makes a designation described in Subsection (2) may revoke the
 39 designation by submitting a written request to the governmental entity on a form prescribed by
 40 the commission.

41 Section 2. Section 59-4-101 is amended to read:

42 **59-4-101. Tax basis -- Exceptions -- Assessment and collection -- Designation of**
 43 **person to receive notice.**

44 (1) (a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the
 45 possession or other beneficial use enjoyed by any person of any real or personal property that is
 46 exempt for any reason from taxation, if that property is used in connection with a business
 47 conducted for profit.

48 (b) Any interest remaining in the state in state lands after subtracting amounts paid or
 49 due in part payment of the purchase price as provided in Subsection 59-2-1103(2)(b)(i) under a
 50 contract of sale is subject to taxation under this chapter regardless of whether the property is
 51 used in connection with a business conducted for profit.

52 (c) The tax imposed under Subsection (1)(a) does not apply to property exempt from

90 (6) (a) ~~§~~→ (i) ←~~§~~ ~~§~~→ [H] Except as provided in Subsection (6)(a)(ii), if ←~~§~~ a
90a governmental entity is required under this chapter to send information or
91 notice to a person, the governmental entity shall send the information or notice to:
92 ~~§~~→ [(i)] (A) ←~~§~~ the person required under the applicable provision of this chapter; and
93 ~~§~~→ [(ii)] (B) ←~~§~~ each person designated in accordance with Subsection (6)(b) by the person
94 described in Subsection (6)(a)(i) ~~§~~→ (A) ←~~§~~ .
94a ~~§~~→ (ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to send
94b information or notice to a person, the governmental entity shall send the information or notice
94c to:
94d (A) the person required under the applicable section; or
94e (B) one person designated in accordance with Subsection (6)(b) by the person described
94f in Subsection (6)(a)(ii)(A). ←~~§~~
95 (b) (i) A person to whom a governmental entity is required under this chapter to send
96 information or notice may designate a person to receive the information or notice ~~§~~→ in
96a accordance with Subsection (6)(a) ←~~§~~ .
97 (ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a
98 written request to the governmental entity on a form prescribed by the commission.
99 (c) A person who makes a designation described in Subsection (6)(b) may revoke the
100 designation by submitting a written request to the governmental entity on a form prescribed by
101 the commission.
102 [(6)] (7) Sections 59-2-301.1 through 59-2-301.7 apply for purposes of assessing a tax
103 under this chapter.