

Effective 5/13/2014

19-12-203 Refunds -- Interest.

- (1) A person who pays a tax under Title 59, Chapter 12, Sales and Use Tax Act, on a purchase or lease that would otherwise be exempt under Section 19-12-201, except that the director has not issued a certification under Section 19-12-303, may obtain a refund of the tax if:
 - (a) the director subsequently issues a certification under Section 19-12-303; and
 - (b) the person files a claim for the refund with the State Tax Commission on or before the earlier of:
 - (i) three years after the date the director issues the certification under Section 19-12-303; or
 - (ii) six years after the date the person pays the tax under Title 59, Chapter 12, Sales and Use Tax Act.
- (2) A person who pays a tax under Title 59, Chapter 12, Sales and Use Tax Act, on a purchase or lease that is exempt under Section 19-12-201, may obtain a refund of the tax if the person files a claim for the refund with the State Tax Commission within three years after the date the person pays the tax under Title 59, Chapter 12, Sales and Use Tax Act.
- (3)
 - (a) If a person files a claim for a refund of taxes under Subsection (1) within 180 days after the date the director issues a certification under Section 19-12-303, interest shall be added to the amount of the refund the State Tax Commission grants:
 - (i) at the interest rate prescribed in Section 59-1-402; and
 - (ii) beginning on the date the person pays the tax under Title 59, Chapter 12, Sales and Use Tax Act, for which the person is claiming the refund.
 - (b) If a person files a claim for a refund of taxes under Subsection (1) more than 180 days after the date the director issues a certification under Section 19-12-303, interest shall be added to the amount of the refund the State Tax Commission grants:
 - (i) at the interest rate prescribed in Section 59-1-402; and
 - (ii) beginning 30 days after the date the person files the claim for a refund.
- (4) If a person files a claim for a refund of taxes under Subsection (2), interest shall be added to the amount of the refund the State Tax Commission grants:
 - (a) at the interest rate prescribed in Section 59-1-402; and
 - (b) beginning 30 days after the date the person files the claim for the refund.

Enacted by Chapter 24, 2014 General Session