

1 R865. Tax Commission, Auditing.

2 R865-20T. Tobacco Tax.

3 **R865-20T-15. Calculation of Tax on Alternative Nicotine Products Pursuant to Utah Code Ann.**
4 **Section 59-14-804.**

5 (1)(a) The tax on an alternative nicotine product shall be calculated by multiplying the net
6 weight as listed by the manufacturer, in ounces, of the alternative nicotine product by the tax rate
7 for alternative nicotine products required under Section 59-14-804.

8 (b) If the net weight includes a fractional part of an ounce, that fractional part of an ounce
9 shall be included in the calculation.

10 (2) The calculation described in Subsection (1) shall be carried to three decimal places and
11 rounded up to the nearest cent whenever the third decimal place of the calculation in Subsection
12 (1) is greater than 4.

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16 **If approved, this rule will be effective immediately.**
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