

1 **R865. Tax Commission, Auditing.**

2 **R865-19S. Sales and Use Tax.**

3 **R865-19S-102. Calculation of Qualifying Exempt Electricity Sales to Ski Resorts Pursuant to**
4 **Utah Code Ann. Section 59-12-104.**

5 ~~[A.](1)~~ When the sale of exempt electricity to a ski resort is not separately metered and
6 accounted for in utility billings, the ski resort shall identify a methodology for the calculation of
7 exempt electricity purchases, and shall submit that methodology to ~~[Internal Customer Support,~~
8 ~~Customer Service Division, of]~~ the Tax Commission for approval prior to its use.

9 ~~[B.](2)~~ When exempt electricity is not separately metered and accounted for in utility
10 billings, a ski resort shall pay sales tax on all electricity at the time of purchase. The ski resort may
11 then take a credit on its sales tax return for taxes paid on electricity that is determined to be exempt
12 under this rule.

13 ~~[C. The provisions of this rule shall be retrospective to July 1, 1996.]~~