

“SALES AND USE TAX SEMINAR”

PRESENTED BY ROGER TEW

DATE Thursday, April 25, 2013
PLACE Utah Career Center, 640 N. Billy Mitchell Road, Salt Lake City, UT 84116
TIME 12:00pm to 3:00pm
COST FREE
OTHER Lunch will be served at this event.
LAST DAY TO REGISTER April 17, 2013
EDUCATION CREDIT VALUE 3 Core Hours

ABOUT THE CLASS

Sales tax is supposed to be the “easy tax.” It might be if you are buying clothes over the counter. But if you are a contractor working on a school building or a church or for a manufacturing facility it may be anything but easy. Are your purchases of building materials really exempt from tax because the building will be owned by a city? What are the rules for determining exemption eligibility? What may happen if you are audited?

The purpose of this discussion will be to examine Utah’s sales tax laws as they relate to contractors working on government owned buildings; state, local government, higher education, and public schools. It will focus on potential pitfalls, record-keeping obligations and potential audit problems.

ABOUT ROGER TEW

Roger O. Tew has been involved with state taxation and other public policy issues for over thirty years. His career has involved several positions in Utah State government including three terms on the Utah State Tax Commission, Research Director and General Counsel for the Utah State Legislature and Executive Director of the Utah Constitutional Revision Commission. Roger currently operates his own legal/consulting firm where he specializes in state and local taxation and governmental affairs.

Roger’s education includes an undergraduate degree from Utah State University as well as a M.A. in economics from USU. He received his law degree from Brigham Young University.

REGISTRATION

NAME _____

COMPANY _____

BILLING ADDRESS _____

PHONE NUMBER _____ FAX NUMBER _____

EMAIL ADDRESS _____

Return forms to the UMCA office by Wednesday, April 17, 2013 via mail, email, or fax.

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