IN THE THIRD JUDICIAL DISTRICT COURT
SALT LAKE COUNTY, STATE OF UTAH
TAX COURT DECISION

ROBERT C. STEINER & WENDY STEINER-REED, Petitioners/Plaintiffs, vs. UTAH STATE TAX COMMISSION, Respondent/ Defendant.	RULING AND ORDER ON CROSS-MOTIONS FOR SUMMARY JUDGMENT Case No. 170901774 Judge Noel S. Hyde

The matter before the court is a challenge to Utah's tax structure as it relates to the business income of shareholders of S corporations. At issue is the tax structure's impact on foreign and interstate commerce. Petitioners have made both facial and as-applied challenges to Utah's tax structure.[1] The success of those challenges turns on whether the current statutory structure is capable of a constitutional interpretation. If a reasonable constitutional reading of the statutes is available, the facial challenge will fail. However, even if the tax structure is facially sufficient, if its application to Petitioners in this case fails to meet constitutional standards, then the as-applied challenge may succeed. To determine whether a reasonable constitutional interpretation exists, the court must evaluate controlling Utah and federal constitutional precedent as it relates to the circumstances of this case.

[1] "[W]e will find the statute unconstitutional only if petitioners can demonstrate that the statute is either facially unconstitutional or unconstitutional as applied. In making this determination, we will resolve any reasonable doubt in favor of constitutionality." *Elk Lodges No. 719 (Ogden) & No. 2021 (Moab) v. Dep't of Alcoholic Beverage Control*, 905 P.2d 1189, 1202 (Utah 1995) (citation omitted).

FACTS

The Steiners were Utah residents during the years that the income tax was assessed. *Pet. Mot.* at 4 ¶ 1. Their income came from Steiner, LLC, a Nevada subchapter-S Corporation. *Id.* at ¶ 2; *Id.* Ex. A at 3. The business income from Steiner, LLC passes through to its shareholders, and the Steiners are shareholders of Steiner, LLC. *Id.* at ¶ 2, 3. About 2% of the corporation's income is generated from activities within Utah; about 98% comes from its interstate activities and foreign business subsidiaries. *Id.* at 11. When the Steiners filed their 2011, 2012, and 2013 taxes, they claimed the available state tax credit on income earned and taxed in other states. *Id.* at 8 ¶ 12. The Steiners also claimed equitable adjustments, under Utah Code Ann. § 59-10-115, and removed all foreign business income from their Utah taxable income, even though that income was reported on their federal return. *Id.*, Ex. A at 2. Utah does not provide a tax credit for income earned in foreign jurisdictions or income earned in states without an income tax. *Id.* at 8 ¶ 12, 13. The Utah State Tax Commission ("the Commission"), denied the equitable adjustments and assessed a deficiency on the business income in the Steiners' taxes for 2011, 2012, and 2013, totaling approximately $1.3 million. *Id.* at 8–9, ¶ 14, 15.

The Steiners' appealed the deficiency determination to the Commission. *Id.* at 9–10, ¶ 16–19. The Commission ruled against Petitioners, holding that the Steiners did not qualify for an adjustment under Utah Code Ann. § 59-10-115, and noting that the Commission lacked authority to determine the constitutional questions. *Id.* at 10, ¶ 19–20. Petitioners appealed and asked to have the case decided in Tax Court. Both parties have moved for summary judgment and agree that the case presents no disputed issues of material fact. *Id.* at 3; *Resp. Mot.* at 1.

DISCUSSION

States have the power to tax the income of their residents under the Due Process clause of the Fourteenth Amendment to the U.S. Constitution. However, the power to tax all the income of the state's residents is limited by the Commerce Clause. *See*, *Comptroller of Treasure of Maryland v. Wynne*, 135 S.Ct. 1787, 1798–99 (2015). The United States Constitution grants Congress power "To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes." U.S. Const. Art. I, § 8, cl. 3. "Although the Clause is framed as a positive grant of power to Congress, '[the Supreme Court has] consistently held this language to contain a further, negative command, known as the dormant Commerce Clause, prohibiting certain state taxation even when Congress has failed to legislate on the subject.'" *Wynne*, 135 S.Ct. at 1794 (quoting *Okla. Tax Comm'n v. Jefferson Lines, Inc.*, 514 U.S. 175, 179 (1995)). The Utah Supreme Court has acknowledged that "even if Congress has not spoken on an issue of interstate commerce, states are prevented from encroaching on Congress's authority—hence the term 'dormant' or 'negative' Commerce Clause." *DIRECTV v. Utah State Tax Comm'n*, 2015 UT 93, ¶ 13. Notwithstanding references to interstate commerce in many of the Commerce Clause decisions of the Supreme Court, the standards and limitations that apply to state taxation of interstate commerce also apply, under the foreign Commerce Clause of the U.S. Constitution, to state taxation of foreign commerce. In *Kraft General Foods, Inc. v. Iowa Dept. of Revenue and Finance*, 505 U.S. 71 (1992), the Supreme Court held that foreign commerce is due even greater protection from discrimination than interstate commerce. *Id.* at 79.

Commerce Clause challenges are subject to strict scrutiny when the challenged laws "directly discriminate against interstate commerce—by 'facial' discrimination or discrimination that is apparent in its effect and discriminatory purpose." *DIRECTV*, 2015 UT at ¶ 14 (citing *Or.*

Waste Sys. Inc. v. Dep't of Envtl. Quality, 511 U.S. 93, 99 (1994)). A tax structure that discriminates based on the geographic location of the business or its activities is subject to strict scrutiny. *Id.*, at ¶¶ 23–26. A law to which strict scrutiny applies may only be upheld if "it serves a 'legitimate local purpose' that 'could not be served as well by available nondiscriminatory means.'" *Id.*, at ¶ 14 (citing *Maine v. Taylor*, 477 U.S. 131, 139 (1986)). Alternatively, a balancing test may apply when the tax law's discriminatory effect is merely incidental, and the law may be invalidated only if the burden on interstate commerce outweighs the local benefit. *Id.*, at ¶ 15 (citing *Pike v. Bruce Church, Inc.*, 397 U.S. 137, 142 (1970)). However, when a tax law affects foreign commerce, a court may find a discriminatory violation based only on a burden on foreign commerce, regardless of any finding of a local benefit. *Id.* The court will evaluate the foreign commerce issues in the present case under a strict scrutiny analysis to ensure that foreign commerce receives the heightened level of protection required in *Kraft*.

Because the present case involves taxation of the shareholders of an S corporation, it is also significant to note that in *Wynne*, the U.S. Supreme Court determined that Commerce Clause protections afforded to C corporations also apply to S corporations and their shareholders. *See Wynne*, 135 S.Ct. at 1792, 1797–98. In *Wynne*, the Court held that Maryland's personal income tax structure violated the Commerce Clause because it denied shareholders of an S corporation a credit for corporate income taxes paid in other states. *Id.* at 1792–93. The Court ruled that the interstate business income was impermissibly taxed twice because it was subject to two states' tax schemes. *Id.* at 1792. Respondent's argument that applying this holding from *Wynne* to the present case would be an unwarranted extension of *Wynne* is not persuasive. Likewise, that the Supreme Court may not have specifically contemplated the consequences of its ruling in *Wynne* when applied to the circumstances now before this court does not allow the

court to disregard the Court's ruling. Based upon *Wynne*, constitutional limitations on Utah's taxation of corporate business income apply to taxation of S corporation income. Respondent provides no persuasive authority for the argument that *Wynne* must be restricted to questions involving interstate taxation and that the case has no application to issues involving foreign commerce.

The U.S. Supreme Court has ruled that to survive a Commerce Clause challenge, a tax must meet the following four-prong test: "the tax is applied to an activity with a substantial nexus with the taxing State, is fairly apportioned, does not discriminate against interstate commerce, and is fairly related to the services provided by the State." *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 279 (1977). Petitioners argue that, as currently interpreted and applied by Respondent, Utah's tax structure violates the second and third prongs of this *Complete Auto* test. Each prong will be addressed in turn.[2]

Discrimination

States may not "impose a tax which discriminates against interstate commerce either by providing direct commercial advantage to local business, or by subjecting interstate commerce to the burden of multiple taxation." *DIRECTV*, 2015 UT at ¶ 22 (citing *Wynne*, 135 S.Ct. 1787, at 1794 (quoting *Nw. States Portland Cement Co. v. Minnesota*, 358 U.S. 450, 458 (1959))) (quotations omitted). Consistently, the Utah Supreme Court has held that "the dormant Commerce Clause's strict prohibition on discrimination is implicated by laws treating different interests differently *because* one set of interests has a distinct geographic connection to the home state and others lack it." *DIRECTV*, 2015 UT at ¶ 34.

[2] Because Petitioners do not argue that the first and fourth prongs of the *Complete Auto* test are violated in this case, those prongs will not be addressed further in this opinion. *Pet. Mot.* at 16; *Resp. Mot.* at 17; *Resp. Mot.* at 25.

The U.S. Supreme Court has held tax structures unconstitutional when those structures "had the potential to result in the discriminatory double taxation of income earned out of state." *Wynne*, 135 S.Ct. at 1801–02. The Court explained, "[a]lthough we did not use the term in those cases, we held that those schemes could be cured by taxes that satisfy what we have subsequently labeled the 'internal consistency' test." *Id.* [3]

To determine internal consistency, a hypothetical test is applied, which assumes that every jurisdiction has the same tax structure. The purpose of this test is to "'look[] to the structure of the tax at issue to see whether its identical application by every State in the Union would place interstate commerce at a disadvantage as compared with commerce intrastate.'" *Id.* at 1812, (quoting *Jefferson Lines*, 514 U.S. at 185). If applying the tax as structured would result in discrimination against interstate or foreign commerce, the tax is not internally consistent.

The issue presently before this court involves the taxation of business income earned out-of-state by an S corporation whose shareholders are resident in Utah. Utah taxes business income at a rate of 5%. *Pet. Mot.* at 18; *See also Resp. Mot.* at 24 (citing Utah Code Ann. §§ 59-10-104(1), -103(w)(i), -103(1)(a), -114). Utah also allows residents who earn income out-of-state to take a credit for taxes paid in other states. However, Utah does not allow residents to take a credit for taxes paid in foreign jurisdictions. Utah's tax structure also provides for equitable adjustments. The equitable adjustment provisions will be addressed separately in this decision and are not considered here. Assuming that every jurisdiction, including all other states and

[3] Initially, the Court in *Container Corp. of America v. Franchise Tax Board*, 463 U.S. 159, 169 (1983), stated, "The first...component of fairness in an apportionment formula is what might be called internal consistency—that is the formula must be such that, if applied by every jurisdiction, it would result in no more than all of the unitary business's income being taxed." Later in *Oklahoma Tax Comm'n v. Jefferson Lines, Inc.*, 514 U.S. 175, 185 (1995), internal consistency was still used as part of the fair apportionment prong, but the Court was starting to look for discrimination under internal consistency. The test's purpose was to "see whether [a tax's] identical application...would place interstate commerce at a disadvantage as compared with commerce intrastate." *Id.*

foreign jurisdictions, has a tax structure identical to Utah's current structure, the question is whether this tax structure discriminates against interstate or foreign commerce.

Hypothetically, the court considers the following three circumstances: Business A is resident in Utah and earns income in Utah; Business B is resident in Utah, but earns income from Colorado; and Business C is also resident in Utah, but earns income from Germany. Under Utah's current tax structure as it relates to business taxes and available business tax credits, Business A pays tax on the Utah business income at the current rate of 5%. Business B's Colorado business income is taxed in Utah at 5%. However, because it is assumed that Colorado also taxes business income earned there at 5%, Business B can claim the tax credit for the taxes paid on income in Colorado. Thus, Business B does not pay taxes on the Colorado income in Utah and the Colorado income is only taxed once. Business C's German business income is taxed in Utah at 5%. Germany is presumed, hypothetically, to also tax the income earned there at 5%. However, Utah's tax structure does not permit Business C to take a tax credit for the 5% tax paid in Germany on the business income also taxed in Utah. Therefore, Business C, hypothetically, pays a double tax on the business income earned in Germany.

This hypothetical analysis shows that Utah's tax structure is internally consistent as applied to interstate business taxation, which conclusion is acknowledged by both Petitioners and Respondent in this case. However, Utah's tax structure is not internally consistent as applied to taxation of foreign business income. Utah does not provide a credit or other adjustment for foreign taxes paid, so the business income is subject to double taxation, once by the foreign jurisdiction and a second time by Utah. The court rules that, absent consideration of equitable adjustments, this discrimination violates the foreign Commerce Clause.

Respondent argues unpersuasively that Utah need not make any accommodation for foreign business income because Congress has already spoken on the issue, and through a federal tax credit, found in IRC §§ 901-909, and various tax treaties has addressed the problem of double taxation of foreign business income. However, a tax credit for federal taxes does not provide relief from state taxes.[4] In addition, none of the cases cited by Respondent supporting this argument involves a state attempting to tax foreign business income. *Havana Elec. Ry., Light & Power Co. v. Comm'r*, 34 B.T.A. 782 (1936); *Riggs Nat. Corp. & Subsidiaries v. C.I.R.*, 163 F.3d 1363 (D.C. Cir. 1999); *Procter & Gamble Co. v. United States*, 2010 WL 2925099 (T.C. 2010). These cases actually support Petitioners' argument that a federal tax credit provides relief on federal taxes only. The existence of a federal foreign tax credit, therefore, does not resolve the discrimination that may result when states tax foreign business income.

Similarly, federal tax treaties have only addressed how the federal government's tax structure interacts with foreign entities and their citizens. In making the argument that tax treaties have addressed and resolved the issues relating to double taxation of foreign business income by states, Respondent relies primarily on the United States Model Income Tax Convention from November 2006. *Resp. Supp. Auth. 1.* Article 23 of the model treaty provides relief from double taxation, but is only applicable at the federal level. *See Resp. Supp. Auth. 2*, at 8, 74. Article 24 does focus on non-discrimination relating to foreign nationals residing in the U.S., and is applicable to the states. *Id.* at 2, 78–79. However, the model treaty nowhere addresses or authorizes the double taxation by the states of foreign business income. This lack of direction is not a statement from Congress on the propriety of any state tax structure relating to foreign commerce. The dormant foreign Commerce Clause has application in precisely this situation.

---

[4] Utah Code Ann. § 59-10-110 (2017) states that taxpayers may not apply federal tax credits when calculating their income for state taxes.

The absence of a provision in the model treaty requiring states to grant credits for foreign taxes paid does not open the door for states to tax foreign business income in such a way that results in double taxation. Respondent's argument that the foreign Commerce Clause does not apply is rejected.

Apportionment

A tax must be fairly apportioned "to ensure that each State taxes only its fair share of an interstate transaction." *Oklahoma Tax Comm'n v. Jefferson Lines, Inc.*, 514 U.S. 175, 184 (1995) (quotations and citation omitted). To determine whether a state tax is fairly apportioned, the court applies what is referred to as an external consistency test. "External consistency ... looks ... to the economic justification for the State's claim upon the value taxed, to discover whether a State's tax reaches beyond that portion of value that is fairly attributable to economic activity within the taxing State." *Id.* at 185. However, external consistency must work in harmony with the principle that states can tax based on residency; the external consistency test has not been applied to invalidate an income tax based on residency.

To the extent that Petitioners' argument is a request to either directly or implicitly invalidate Utah's residence-based business income tax, the request is denied. Even though cases applying the external consistency test and requiring some formula of apportionment focus on the activity or transaction taxed, no cases have been presented to this court which compel the conclusion that a resident of a state may avoid taxation by the state of any amount of business income simply because the business was not conducted in the state. The taxable activity or transaction that is the focus of a residence-based income tax is residency, itself.

There is "a well-established principle of interstate and international taxation—namely, that a jurisdiction... may tax *all* the income of its residents, even income earned outside the

taxing jurisdiction." *Oklahoma Tax Comm'n v. Chickasaw Nation*, 515 U.S. 450, 462–463 (1995). The Court has explained, "[that] the receipt of income by a resident of the territory of a taxing sovereignty is a taxable event is universally recognized. Domicil itself affords a basis for such taxation." *New York ex rel. Cohn v. Graves*, 300 U.S. 308, 312–313 (1937). Residency, itself, provides a valid and sufficient connection to the state for business income tax purposes, and a residence-based business income tax may be imposed so long as the tax avoids the pitfalls of discrimination and double taxation.

Petitioners' arguments that the tax structure is improper because it may result in a tax liability greater than the total business income generated in the State of Utah or in an effective tax rate that is disproportionately high in relation to the business income generated in the state do not persuade the court that the tax structure is externally inconsistent. Utah may tax the business income of its residents, but the tax may not result in double taxation when viewed together with taxes imposed by other states or foreign entities. Thus, if the business income earned in other states or foreign jurisdictions is not taxed at all in those jurisdictions, Utah may impose its residence-based tax on such income. Even if the effective tax rate when compared to business income generated in Utah is disproportionately high, the business income of Petitioners is still only taxed once, and the tax structure would still comply with Commerce Clause requirements. The court rules in this case that Utah's current business tax structure does not violate the apportionment prong of the *Complete Auto* test.

Equitable Adjustments

Utah's tax statute includes an equitable adjustment provision. Utah Code Ann. § 59-10-115 requires the Commission to approve equitable adjustments if the taxpayer "would otherwise suffer a double tax detriment." Petitioners have argued that they should have been able to make

the equitable adjustment to their income to eliminate earnings from states that do not impose an income tax, and to avoid a double tax detriment related to their foreign business earnings. Respondent opposes this interpretation of the statute. Regarding the adjustment to eliminate income earned in states that do not impose an income tax, the court is not persuaded by Petitioners' argument. Because such income has not been the subject of any income tax, it is properly subject to the state's residence-based tax. Also, because there is no double taxation, equitable adjustments are not required.

With respect to foreign business earnings, the court reviews the equitable adjustment provisions to determine whether such provisions can be interpreted to meet constitutional requirements. As it does so, the court is mindful of the principles of statutory interpretation which require the court to "construe a challenged statute to avoid constitutional infirmities wherever possible." *Elk Lodges No. 719 (Ogden) & No. 2021 (Moab) v. Dep't of Alcoholic Beverage Control*, 905 P.2d 1189, 1202 (Utah 1995) (citing *Society of Separationists, Inc. v. Whitehead*, 870 P.2d 916, 920 (Utah 1993)). Courts generally avoid analyzing constitutional issues if it can be avoided by statutory interpretation. *See Utah Dept. of Transp. V. Carlson*, 2014 UT 24, ¶ 24. When it is unavoidable, the courts will "prefer a constitutional reading of a statute over an unconstitutional interpretation thereof." *Elk Lodges*, 905 P.2d at 1202 (citing *Chris & Dick's Lumber & Hardware v. Tax Comm'n of Utah*, 791 P.2d 511, 516 (Utah 1990)).

Petitioners argue that the plain reading of the statute provides a way for taxpayers to make equitable adjustments to their income. The statute reads:

> 2) The commission shall allow an adjustment to adjusted gross income of a resident or nonresident individual if the resident or nonresident individual would otherwise: . . .
> (b) suffer a double tax detriment under this part.

Utah Code § 59-10-115 (West 2017); *see also*, *Pet. Mot.* at 32, (quoting Utah Code § 59-10-115 (West 2008)).

In response, Respondent argues first, that the equitable adjustment provision has never been interpreted to apply to double taxation on foreign business income. *See Pet. Mot.* at 33; *Pet. Mot.*, Ex. A at 9–10 (*citing Utah State Tax Commission Findings of Fact, Conclusions of Law, and Final Decision, Appeal No.* 08-0590 (August 5, 2010); *Utah State Tax Commission Order, Appeal No.* 05-1787 (September 5, 2006); *Utah State Tax Commission Initial Hearing Order, Appeal No.* 12-915 (April 15, 2014); *Utah State Tax Commission Findings of Fact, Conclusions of Law, and Final Decision, Appeal No.* 14-373 (November 11, 2015); and *Utah State Tax Commission Initial Hearing Order, Appeal No.* 15-1332 (June 27, 2016)). However, the fact that the equitable adjustment provision has not yet been interpreted in a constitutionally permissible way does not preclude its being so interpreted now.

The courts do not "defer to an agency's statutory interpretation unless the legislature has explicitly, or implicitly, granted the agency discretion to interpret the statutory language at issue." *Belnorth Petroleum Corp. v. State Tax Com'n of Utah*, 845 P.2d 266, 268 (Utah Ct. App 1993); *see also LPI Services v. McGee*, 2009 UT 41, ¶ 7. Because the Utah Legislature has directed, in Utah Code Ann. § 59-1-610 (2017), that no deference is to be given to conclusions of law made by the Commission, and also based upon the Commission's own confirmation that it lacks authority to address or determine the constitutionality of Utah's tax structure, this court is not bound by past agency interpretations of the equitable adjustment provisions of Utah's tax statutes.

Respondent next argues that the Legislature intended the equitable adjustments provision to cover only double taxes imposed by Utah. "It is a long-held position of the Commission that

the Utah Legislature only intended to address double taxation by the State of Utah ... and that the Legislature did not intend to address foreign income or income from states that assess no tax." *Resp. Mem. Opp'n* at 33; *see also Pet. Mot*, Ex. A at 9–10. Questions of legislative intent are not given substantial weight by the court if the suggested interpretation would result in an unconstitutional application of the statute, and an at-least-equally-plausible interpretation permits a constitutional application. The Commission's interpretation finds no support in a plain-language reading of the statute. The equitable adjustment provision of the tax code is included in that part which authorizes Utah to tax its residents' income. The statute is directed, generally, to concern about double taxation, and is not restricted to circumstances where the State of Utah imposes a tax twice. The language of the statute is equally applicable to circumstances where the State of Utah imposes a tax on income that has already been taxed by another jurisdiction. Taxation by the State of Utah of business income that has already been taxed in another jurisdiction meets squarely the definition of double taxation, and there is no plausible argument that the taxation in question is not being imposed by the State of Utah.

Finally, Respondent argues that if the Legislature wanted this statute to be read to address double foreign taxation, it would have expressly referred to foreign business income. *Resp. Mem. Opp'n* at 33. The court is not persuaded. *Kraft* requires that foreign commerce receive at least the same protection as interstate commerce. If the statute were drafted to expressly preclude adjustments for foreign income, as Respondent argues, then the statute would be unconstitutional on its face. Because the court must construe the statute to be constitutional, if possible, and because Respondent's suggested interpretation would be facially unconstitutional, the court must interpret the equitable adjustment provisions to permit an adjustment for foreign business income taxed in the foreign jurisdiction. The court is not in a position to rewrite any provision of Utah's

tax code. The court can only interpret the provisions that are presently subject to challenge and determine whether they meet constitutional standards on their face or as applied.

CONCLUSION

In summary, the tests for internal and external consistency have been met by Utah's tax structure for local and interstate business income, and the Commission is affirmed on the facial and as-applied challenges regarding such business income. However, in applying the standards set forth in *Kraft*, the court must be even more vigilant to ensure that Utah's tax structure does not impose an improper burden on foreign commerce. Therefore, because Utah's tax structure as currently applied to the taxation of foreign business income passed through to the shareholder of an S corporation may result in double taxation of that income, such double taxation of foreign business income is a discriminatory burden on foreign commerce which violates the foreign Commerce Clause of the U.S. Constitution.

The absence of a credit or other adjustment for foreign business income already taxed in a foreign jurisdiction cannot pass muster under the internal consistency test. By denying the equitable adjustment claimed by Petitioners regarding foreign business income already taxed in a foreign jurisdiction, the tax structure as currently applied is invalid based on that discrimination, even though the tax structure is externally consistent because it is a residence-based tax. Therefore, the portion of the Commission's decision which relates to the determination of Petitioners' tax liability relating to foreign business income is vacated, and the case is remanded with instruction to apply the equitable adjustment provision so as to avoid double taxation of Petitioners' foreign business income. Any effort to address a potential change in the tax statutes to permit a credit for taxes paid on business income generated in foreign jurisdictions is left to the consideration of the Legislature.

ORDER

The Tax Commission's decision is affirmed as to the interstate business income claim, and reversed and remanded with respect to the foreign business income claim.

Dated this 30th day of January, 2018.

Noel S. Hyde
District Court Judge

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of the foregoing decision was mailed, first-class, postage prepaid, on this 30th day of January, 2018, to the following:

Peter W. Billings, Esq.
William H. Adams, Esq.
Nora Brunelle, Esq.
David P. Billings, Esq.
Fabian Van Cott
215 S. State St. Ste. 1200
Salt Lake City, Utah 84111
Attorneys for Petitioners

John C. McCarrey, Esq.
Mark E. Wainwright, Esq.
Utah Attorney General's Office
160 E. 300 S., 5th Floor
Salt Lake City, Utah 84114
Attorneys for Respondent Utah State Tax Commission

Judicial Assistant