

1 **Rule 15. Petitions for review in tax cases.**

2 If a petition for judicial review of a State Tax Commission decision is filed pursuant to
3 Utah Code Ann. §59-1-602 by one party in the district court, and by another party in the
4 Supreme Court through a direct appeal, the direct appeal shall be, absent exceptional
5 circumstances, (1) stayed pending the resolution of the proceeding before the district
6 court, and (2) dismissed upon the issuance of a final appealable order by the district
7 court. All issues appealed in the direct appeal may be raised by any party in the district
8 court proceeding.

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