

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

2 (a) If ~~a petition for judicial~~ one party seeks review of a State Tax Commission decision ~~is~~  
3 ~~filed pursuant to Utah Code Ann. §59-1-602~~ by filing a petition for judicial review ~~one~~  
4 ~~party~~ in the district court, ~~and by~~ while another party seeks review in the ~~S~~supreme  
5 Court through a direct appeal, the direct appeal ~~shall~~will be, absent compelling  
6 circumstances;

7 (1) stayed pending resolution of the district court proceeding ~~resolution of the~~  
8 ~~proceeding before the district court~~; and

9 (2) dismissed after the district court issues ~~upon the issuance of~~ a final appealable  
10 order and upon notice to the Appellate Court by the prevailing party ~~by the~~  
11 ~~district court~~.

12 (b) Assuming an absence of compelling circumstances under ~~subsection~~paragraph (a),  
13 all issues ~~appealed~~ raised in the direct appeal may be raised by any party in the district  
14 court proceeding, ~~and if~~ if not raised in the district court proceeding, the direct appeal  
15 issues will be waived and subject to dismissal with the direct appeal when the district  
16 court issues ~~upon the issuance of~~ a final appealable order ~~by the district court~~.

17 (c) A party may not ~~appeal pursuant to Utah Code Ann. §59-1-602 to~~ seek review  
18 simultaneously in both the district court and ~~to~~ the Supreme Court ~~through appeal~~.

19 However, a party ~~that who~~ has ~~appealed to~~ sought review in either the district court or  
20 the Supreme Court may join ~~an appeal~~ the proceeding filed by another party in the  
21 separate court ~~through~~ by filing a cross-appeal ~~at the Supreme Court~~ or by intervening  
22 in the district court ~~appeal~~.

Effective November 1, 2021