

**S.B. 272**

**SALES AND USE TAXATION OF ADMISSIONS OR USER FEES - OLYMPIC  
WINTER GAMES OF 2002**

HOUSE FLOOR AMENDMENTS

AMENDMENT 5

FEBRUARY 28, 2000

2:02 PM

Representative **Koehn** proposes the following amendments:

1. Page 1, Line 2  
Senate Committee Amendments  
2-24-2000: After "FEES" delete the remainder of Line 2
2. Page 1, Line 3  
Senate Committee Amendments  
2-24-2000: Delete Line 3
3. Page 1, Line 12  
Senate Committee Amendments  
2-24-2000: After "2002;" insert "EXEMPTING FROM SALES AND USE TAXES CERTAIN SALES OF ADMISSIONS OR USER FEES FOR A GOLF COURSE, A GOLF DRIVING RANGE, A RECREATION CENTER, OR A SWIMMING POOL;"
4. Page 2, Line 36:  
After "(f)" insert "except as provided in Section 59-12-104,"
5. Page 14, Line 414  
Senate Committee Amendments  
2-24-2000: After the semicolon delete "and"
6. Page 15, Line 432:  
After "(D)" delete the period and insert "; and" and after Line 432 insert:  
"(52) beginning on July 1, 2000, amounts paid or charged as admissions or user fees described in Subsection 59-12-103(1)(f) for:  
(a) a golf course, if the golf course is owned or operated by a:  
(i) county;  
(ii) city; or  
(iii) town;  
(b) a golf driving range, if the golf driving range is owned or operated by a:  
(i) county;

(ii) city; or

(iii) town;

(c) a recreation center, if the recreation center is owned or operated

by a:

(i) county;

(ii) city; or

(iii) town; or

(d) a swimming pool, if the swimming pool is owned or operated

by a:

(i) county;

(ii) city; or

(iii) town."