



# House of Representatives *State of Utah*

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February 17, 2005

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 107**, AMENDMENTS TO TAXES, FEES, OR CHARGES, by Representative W. Harper, with the following amendments:

1. *Page 1, Line 18:*

18       ▶ requires the Revenue and Taxation Interim Committee and the State Tax Commission to conduct a study; and

2. *Page 9, Line 249:*

249       Section 4. Revenue and Taxation Interim Committee and State Tax Commission study.

3. *Page 9, Lines 250 through 255:*

250       (1) During the 2005 interim, the Revenue and Taxation Interim Committee and the State Tax Commission shall conduct a study to make findings and recommendations as to whether the Legislature should enact an earlier effective date for the provisions of this bill that take effect on July 1, 2006, as a result of:  
(a) the existence of appropriate software that facilitates the sourcing requirements of the Streamlined Sales and Use Tax Agreement; or  
(b) amendments to the Streamlined Sales and Use Tax Agreement that allow businesses to easily comply with the sourcing requirements of the Streamlined Sales and Use Tax Agreement.  
(2) For purposes of studying the existence of appropriate software as required by Subsection (1)(a), the Revenue and Taxation Interim Committee and the State Tax Commission shall study whether software exists that:  
(a) is widely available;  
(b) is compatible with current computer programs and hardware;  
(c) is inexpensive;

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(d) is user friendly; and  
(e) allows small businesses to collect, source, and remit sales and use taxes in an efficient manner.

(3) If, as a result of the study required by Subsection (1), the Revenue and Taxation Interim Committee and the State Tax Commission recommend that the Legislature should enact an earlier effective date for the provisions of this bill that take effect on July 1, 2006, the Revenue and Taxation Interim Committee and the State Tax Commission shall:

- 251 (a) report their findings to the Legislative  
Management Committee ~~{ regarding whether to }~~ ; and  
(b) recommend that the Legislative Management Committee request the  
governor to call a special session of  
252 the Legislature ~~{ if the State Tax Commission recommends that the~~  
~~Legislature }~~ to enact an earlier  
253 effective date for the provisions of this bill that take effect on July 1, 2006 ~~{, as a result~~  
~~of:~~  
254 ~~— (1) the existence of appropriate software; or~~  
255 ~~— (2) amendments to the Streamlined Sales and Use Tax Agreement }~~ .

Respectfully,

Wayne A. Harper  
Committee Chair

Voting: 13-1-1

3 HB0107.HC1.WPD 2/17/05 11:16 am bhowe/BRH RLR/BRH

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