

H.B. 3004
SALES AND USE TAX RELATING TO FOOD

Representative **Ben C. Ferry** proposes the following amendments:

1. Page 39, Lines 1177 through 1202:

1177 (B) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
1178 transaction under this chapter other than this part ~~{+}~~ ; or ~~{+}~~ ~~{-}~~
1179 (ii) ~~{(A)}~~ ~~{+}~~ if ~~{+}~~ ~~{If}~~ a seller collects a tax in accordance with Subsection
1180 59-12-107(1)(b) on a
1181 transaction described in Subsection (1), a state tax and a local tax is imposed on the transaction
1182 equal to the sum of:
1183 ~~{+}~~ (A) ~~{+}~~ ~~{(f)}~~ a state tax imposed on the transaction at a rate of:
1184 ~~{+}~~ (I) ~~{+}~~ ~~{(Aa)}~~ 4.75% for a transaction other than a transaction described in
1185 Subsection
1186 (1)(d); ~~{+}~~ or ~~{+}~~
1187 ~~{+}~~ (II) ~~{+}~~ ~~{(Bb)}~~ 2% for a transaction described in Subsection (1)(d);
1188 ~~{+}~~ and ~~{+}~~ ~~{-or}~~
1189 ~~{(Cc) except as provided in Subsection (2)(b)(ii)(B), beginning on January 1, 2007,~~
1190 ~~2.75% on the amounts paid or charged for food and food ingredients; and }~~
1191 ~~{+}~~ (B) ~~{+}~~ ~~{(H)}~~ a local tax imposed on the transaction at a rate equal to the sum of the
1192 following rates:
1193 ~~{+}~~ (I) ~~{+}~~ ~~{(Aa)}~~ the tax rate authorized by Section 59-12-204, but only if all of the
1194 counties,
1195 cities, and towns in the state impose the tax under Section 59-12-204; and
1196 ~~{+}~~ (II) ~~{+}~~ ~~{(Bb)}~~ the tax rate authorized by Section 59-12-1102, but only if all of the
1197 counties
1198 in the state impose the tax under Section 59-12-1102.
1199 ~~{(B) Notwithstanding Subsection (2)(b)(ii)(A)(I)(Cc), for a seller that collects a tax in~~
1200 ~~accordance with Subsection 59-12-107(1)(b) on a bundled transaction, if the price of the~~
1201 ~~bundled transaction is attributable to food and food ingredients and tangible personal property~~
1202 ~~other than food and food ingredients, a state tax and a local tax is imposed on the bundled~~
1203 ~~transaction equal to the sum of:~~
1204 ~~—— (f) a state tax imposed on the bundled transaction at the tax rate described in~~
1205 ~~Subsection (2)(b)(ii)(A)(I)(Aa); and~~
1206 ~~—— (H) a local tax imposed on the bundled transaction as provided in Subsection~~
1207 ~~(2)(b)(ii)(A)(H). }~~

