



# UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • WEST OFFICE BUILDING, SUITE W115  
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

January 25, 2007

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 27**, SALES AND USE TAX MODIFICATIONS, by Representative B. Ferry, with the following amendments:

1. *Page 2, Lines 33 through 37:*

- 33       ▶     modifies an appropriation to the State Tax Commission to provide  
          that {~~;~~} ∴  
          • in addition
- 34     to other purposes allowed in the appropriation language, monies may be expended  
35     to reimburse certain {~~sellers~~} business locations for expenditures to pay for  
       in-house programming to  
36     account for sales under the reduced sales and use tax rate imposed on food and food  
37     ingredients; and
- =       • the deadline for a business location to submit a request for  
reimbursement to the State Tax Commission is extended from before January 1,  
2007, to before April 1, 2007; and

2. *Page 2, Lines 41 through 42:*

- 41     Other Special Clauses:
- 42         This bill provides an immediate effective date and provides for retrospective  
          operation.

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3. Page 64, Lines 1953 through 1954:

1953 (C) submits a request for reimbursement to the State Tax Commission postmarked  
1954 before ~~{January}~~ April 1, 2007;

4. Page 64, Lines 1976 through 1977:

1976 (C) submits a request for reimbursement to the State Tax Commission postmarked  
1977 before ~~{January}~~ April 1, 2007;

5. Page 65, Lines 1999 through 2000:

1999 (C) submits a request for reimbursement to the State Tax Commission postmarked  
2000 before ~~{January}~~ April 1, 2007;

6. Page 66, Lines 2022 through 2034:

2022 Section 9. Effective date -- Retrospective operation.  
2023 ~~{(1) Except as provided in Subsection (2), if}~~ if approved by two-thirds of  
all the members  
2024 elected to each house, this bill:  
2025 ~~{(a)}~~ (1) takes effect upon approval by the governor, or the day following  
the constitutional  
2026 time limit of Utah Constitution Article VII, Section 8, without the governor's signature, or  
in  
2027 the case of a veto, the date of veto override; and  
2028 ~~{(b)}~~ (2) has retrospective operation to January 1, 2007.  
2029 ~~{(2) If approved by two-thirds of all the members elected to each house, the~~  
2030 amendments to Section 8 of this bill, which is the Uncodified Section 3, Chapter 9,  
Laws of  
2031 Utah 2006, Third Special Session, which amends Uncodified Section 5, Chapter 282,  
Laws of

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- 2032 Utah 2006, take effect upon approval by the governor, or the day following the constitutional
- 2033 time limit of Utah Constitution Article VII, Section 8, without the governor's signature, or in
- 2034 the case of a veto, the date of veto override. }

Respectfully,

Wayne L. Niederhauser  
Committee Chair

Voting: 5-0-3

3 HB0027.SC1.WPD bhowe/BRH RLR/BRH 1/25/07 9:51 am

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