

1 **INITIATIVE AND REFERENDUM PETITION AMENDMENTS**

2 2008 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Brent H. Goodfellow**

5 House Sponsor: Kevin S. Garn

7 **LONG TITLE**

8 **General Description:**

9 This bill modifies provisions that govern requirements for state and local initiative
10 petitions and local referendum petitions.

11 **Highlighted Provisions:**

12 This bill:

13 ▶ requires that a law that is proposed through a state or local initiative contain a title
14 that clearly expresses the subject of the proposed law;

15 ▶ requires that a law proposed through a state or local initiative contain only one
16 subject;

17 ▶ changes the deadline for submitting signature packets for statewide initiative
18 petitions from June 1 to April 15;

19 ▶ changes the deadline for submitting signature packets for local initiatives and local
20 referenda from 120 days before the election to April 15;

21 ▶ changes signature verification deadlines, circulation finance disclosure deadlines, and
22 appeal deadlines to accommodate the change in the deadline for submitting the
23 signature packets;

24 ▶ moves referenda provisions related to the imposition of a county option sales tax
25 ordinance from Title 59, Revenue and Taxation, to the Election Code;

26 ▶ provides that uniform signature verification timelines be applied to all local
27 referenda; and

28 ▶ makes technical changes.

29 **Monies Appropriated in this Bill:**

30 None

31 **Other Special Clauses:**

32 None

33 **Utah Code Sections Affected:**

34 AMENDS:

35 **20A-7-201**, as last amended by Laws of Utah 2003, Chapter 304

36 **20A-7-202**, as last amended by Laws of Utah 2003, Chapter 304

37 **20A-7-205.5**, as enacted by Laws of Utah 1999, Chapter 109

38 **20A-7-206**, as last amended by Laws of Utah 2005, Chapter 80

39 **20A-7-207**, as last amended by Laws of Utah 2003, Chapter 304

40 **20A-7-502**, as last amended by Laws of Utah 1997, Chapter 278

41 **20A-7-506**, as last amended by Laws of Utah 2005, Chapter 236

42 **20A-7-606**, as last amended by Laws of Utah 2007, Chapter 78

43 **20A-7-609**, as last amended by Laws of Utah 1995, Chapter 340

44 **59-12-1102**, as last amended by Laws of Utah 2006, Chapter 253

45

46 *Be it enacted by the Legislature of the state of Utah:*

47 Section 1. Section **20A-7-201** is amended to read:

48 **20A-7-201. Statewide initiatives -- Signature requirements -- Submission to the**
49 **Legislature or to a vote of the people.**

50 (1) (a) A person seeking to have an initiative submitted to the Legislature for approval
51 or rejection shall obtain:

52 (i) legal signatures equal to 5% of the cumulative total of all votes cast for all
53 candidates for governor at the last regular general election at which a governor was elected; and

54 (ii) from each of at least 26 Utah State Senate districts, legal signatures equal to 5% of
55 the total of all votes cast in that district for all candidates for governor at the last regular general
56 election at which a governor was elected.

57 (b) If, at any time not less than ten days before the beginning of an annual general

58 session of the Legislature, the lieutenant governor declares sufficient any initiative petition that
59 is signed by enough voters to meet the requirements of this Subsection (1), the lieutenant
60 governor shall deliver a copy of the petition and the cover sheet required by Subsection (1)(c)
61 to the president of the Senate, the speaker of the House, and the director of the Office of
62 Legislative Research and General Counsel.

63 (c) In delivering a copy of the petition, the lieutenant governor shall include a cover
64 sheet that contains:

65 (i) the cumulative total of all votes cast for all candidates for governor at the last
66 regular general election at which a governor was elected;

67 (ii) the total of all votes cast in each Utah State Senate district for all candidates for
68 governor at the last regular general election at which a governor was elected;

69 (iii) the total number of certified signatures received for the submitted initiative; and

70 (iv) the total number of certified signatures received from each Utah State Senate
71 district for the submitted initiative.

72 (2) (a) A person seeking to have an initiative submitted to a vote of the people for
73 approval or rejection shall obtain:

74 (i) legal signatures equal to 10% of the cumulative total of all votes cast for all
75 candidates for governor at the last regular general election at which a governor was elected; and

76 (ii) from each of at least 26 Utah State Senate districts, legal signatures equal to 10% of
77 the total of all votes cast in that district for all candidates for governor at the last regular general
78 election at which a governor was elected.

79 (b) [~~If, at any time not less than four months before any regular general election,]~~ If an
80 initiative petition meets the requirements of this part and the lieutenant governor declares
81 [~~sufficient any~~] the initiative petition [~~that is signed by enough legal voters to meet the~~
82 ~~requirements of this subsection]~~ to be sufficient, the lieutenant governor shall submit the
83 proposed law to a vote of the people at the next regular general election.

84 (3) The lieutenant governor shall provide the following information from the official
85 canvass of the last regular general election at which a governor was elected to any interested

86 person:

- 87 (a) the cumulative total of all votes cast for all candidates for governor; and
- 88 (b) for each Utah State Senate district, the total of all votes cast in that district for all
- 89 candidates for governor.

90 Section 2. Section **20A-7-202** is amended to read:

91 **20A-7-202. Statewide initiative process -- Application procedures -- Time to**
92 **gather signatures -- Grounds for rejection.**

93 (1) Persons wishing to circulate an initiative petition shall file an application with the
94 lieutenant governor.

95 (2) The application shall contain:

96 (a) the name and residence address of at least five sponsors of the initiative petition;

97 (b) a statement indicating that each of the sponsors:

98 (i) is a resident of Utah; and

99 (ii) has voted in a regular general election in Utah within the last three years;

100 (c) the signature of each of the sponsors, attested to by a notary public;

101 (d) a copy of the proposed law~~;~~and that includes:

102 (i) the title of the proposed law, which clearly expresses the subject of the law; and

103 (ii) the text of the proposed law; and

104 (e) a statement indicating whether or not persons gathering signatures for the petition
105 may be paid for doing so.

106 (3) The application and its contents are public when filed with the lieutenant governor.

107 (4) (a) The sponsors shall qualify the petition for the regular general election ballot no
108 later than one year after the application is filed.

109 (b) If the sponsors fail to qualify the petition for that ballot, the sponsors must:

110 (i) submit a new application;

111 (ii) obtain new signature sheets; and

112 (iii) collect signatures again.

113 (5) The lieutenant governor shall reject the application and not issue circulation sheets

114 if:

115 (a) the law proposed by the initiative is patently unconstitutional;

116 (b) the law proposed by the initiative is nonsensical;

117 (c) the proposed law could not become law if passed; [~~or~~]

118 (d) the law contains more than one subject;

119 (e) the subject of the law is not clearly expressed in the law's title; or

120 [~~(f)~~] (f) the law proposed by the initiative is identical or substantially similar to a law

121 proposed by an initiative that was submitted to the county clerks and lieutenant governor for

122 certification and evaluation within two years preceding the date on which the application for this

123 initiative was filed.

124 Section 3. Section **20A-7-205.5** is amended to read:

125 **20A-7-205.5. Initial disclosures -- Paid circulators.**

126 (1) When petitions are being circulated by paid circulators, the sponsors of the initiative

127 shall file a report with the lieutenant governor on the [~~last~~] second Tuesday in [~~April~~] March of

128 the year of the regular general election and on the Tuesday before the regular general election.

129 (2) The report shall contain:

130 (a) the names of the sponsors; and

131 (b) the name of the proposed measure for which petitions are being circulated by paid

132 circulators.

133 Section 4. Section **20A-7-206** is amended to read:

134 **20A-7-206. Submitting the initiative petition -- Certification of signatures by the**

135 **county clerks -- Transfer to lieutenant governor.**

136 (1) In order to qualify an initiative petition for placement on the regular general election

137 ballot, the sponsors shall deliver each signed and verified initiative packet to the county clerk of

138 the county in which the packet was circulated [~~by the June 1~~] no later than April 15 before the

139 regular general election.

140 (2) No later than [~~June 15~~] May 1 before the regular general election, the county clerk

141 shall:

142 (a) check the names of all persons completing the verification for the initiative packet to
143 determine whether or not those persons are residents of Utah and are at least 18 years old; and

144 (b) submit the name of each of those persons who is not a Utah resident or who is not
145 at least 18 years old to the attorney general and county attorney.

146 (3) No later than [~~July 1~~] May 15 before the regular general election, the county clerk
147 shall:

148 (a) determine whether or not each signer is a registered voter according to the
149 requirements of Section 20A-7-206.3;

150 (b) certify on the petition whether or not each name is that of a registered voter; and

151 (c) deliver all of the packets to the lieutenant governor.

152 (4) In order to qualify an initiative petition for submission to the Legislature, the
153 sponsors shall deliver each signed and verified initiative packet to the county clerk of the county
154 in which the packet was circulated by the November 15 before the annual general session of the
155 Legislature.

156 (5) No later than December 1 before the annual general session of the Legislature, the
157 county clerk shall:

158 (a) check the names of all persons completing the verification for the initiative packet to
159 determine whether or not those persons are Utah residents and are at least 18 years old; and

160 (b) submit the name of each of those persons who is not a Utah resident or who is not
161 at least 18 years old to the attorney general and county attorney.

162 (6) No later than December 15 before the annual general session of the Legislature, the
163 county clerk shall:

164 (a) determine whether or not each signer is a registered voter according to the
165 requirements of Section 20A-7-206.3;

166 (b) certify on the petition whether or not each name is that of a registered voter; and

167 (c) deliver all of the packets to the lieutenant governor.

168 (7) Initiative packets are public once they are delivered to the county clerks.

169 (8) The sponsor or their representatives may not retrieve initiative packets from the

170 county clerks once they have submitted them.

171 Section 5. Section **20A-7-207** is amended to read:

172 **20A-7-207. Evaluation by the lieutenant governor.**

173 (1) When each initiative packet is received from a county clerk, the lieutenant governor
174 shall check off from his record the number of each initiative packet filed.

175 (2) (a) After all of the initiative packets have been received by the lieutenant governor,
176 the lieutenant governor shall:

177 (i) count the number of the names certified by the county clerks that appear on each
178 verified signature sheet; and

179 (ii) declare the petition to be sufficient or insufficient by [~~July 6~~] June 1 before the
180 regular general election.

181 (b) If the total number of certified names from each verified signature sheet equals or
182 exceeds the number of names required by Section 20A-7-201, the lieutenant governor shall
183 mark upon the front of the petition the word "sufficient."

184 (c) If the total number of certified names from each verified signature sheet does not
185 equal or exceed the number of names required by Section 20A-7-201, the lieutenant governor
186 shall mark upon the front of the petition the word "insufficient."

187 (d) The lieutenant governor shall immediately notify any one of the sponsors of his
188 finding.

189 (3) Once a petition is declared insufficient, the sponsors may not submit additional
190 signatures to qualify the petition for the pending regular general election.

191 (4) (a) If the lieutenant governor refuses to accept and file any initiative petition that a
192 sponsor believes is legally sufficient, any voter may, by [~~July 20~~] June 15, apply to the supreme
193 court for an extraordinary writ to compel the lieutenant governor to do so.

194 (b) The supreme court shall:

195 (i) determine whether or not the initiative petition is legally sufficient; and

196 (ii) certify its findings to the lieutenant governor by July 30.

197 (c) If the supreme court certifies that the initiative petition is legally sufficient, the

198 lieutenant governor shall file it, with a verified copy of the judgment attached to it, as of the
199 date on which it was originally offered for filing in his office.

200 (d) If the supreme court determines that any petition filed is not legally sufficient, the
201 supreme court may enjoin the lieutenant governor and all other officers from certifying or
202 printing the ballot title and numbers of that measure on the official ballot for the next election.

203 Section 6. Section **20A-7-502** is amended to read:

204 **20A-7-502. Local initiative process -- Application procedures.**

205 (1) Persons wishing to circulate an initiative petition shall file an application with the
206 local clerk.

207 (2) The application shall contain:

208 (a) the name and residence address of at least five sponsors of the initiative petition;

209 (b) a statement indicating that each of the sponsors:

210 (i) is a registered voter; and

211 (ii) (A) if the initiative seeks to enact a county ordinance, has voted in a regular general
212 election in Utah within the last three years; or

213 (B) if the initiative seeks to enact a municipal ordinance, has voted in a regular
214 municipal election in Utah:

215 (I) except as provided in Subsection (2)(b)(ii)(B)(II), within the last three years; or

216 (II) within the last five years, if the sponsor's failure to vote within the last three years is
217 due to the sponsor's residing in a municipal district that participates in a municipal election every
218 four years;

219 (c) the signature of each of the sponsors, attested to by a notary public; and

220 (d) a copy of the proposed law[-] that includes:

221 (i) the title of the proposed law, which clearly expresses the subject of the law; and

222 (ii) the text of the proposed law.

223 (3) A proposed law submitted under this section may not contain more than one
224 subject.

225 Section 7. Section **20A-7-506** is amended to read:

226 **20A-7-506. Submitting the initiative petition -- Certification of signatures by the**
227 **county clerks -- Transfer to local clerk.**

228 (1) [~~No later than 120 days before any regular general election, for county initiatives, or~~
229 ~~municipal general election, for municipal initiatives, the~~] The sponsors shall deliver each signed
230 and verified initiative packet to the county clerk of the county in which the packet was
231 circulated[:] no later than:

232 (a) for county initiatives, no later than the April 15 falling before the regular general
233 election; or

234 (b) for municipal initiatives, no later than the April 15 falling before the municipal
235 general election.

236 (2) No later than [~~90 days before any general election~~] May 1, the county clerk shall:

237 (a) check the names of all persons completing the verification on the back of each
238 signature sheet to determine whether or not those persons are residents of Utah and are at least
239 18 years old; and

240 (b) submit the name of each of those persons who is not a Utah resident or who is not
241 at least 18 years old to the attorney general and county attorney.

242 (3) No later than [~~60 days before any general election~~] May 15, the county clerk shall:

243 (a) determine whether or not each signer is a voter according to the requirements of
244 Section 20A-7-506.3;

245 (b) certify on the petition whether or not each name is that of a voter; and

246 (c) deliver all of the packets to the local clerk.

247 Section 8. Section **20A-7-606** is amended to read:

248 **20A-7-606. Submitting the referendum petition -- Certification of signatures by**
249 **the county clerks -- Transfer to local clerk.**

250 (1) [~~No later than 120 days before any regular general election for county referenda, or~~
251 ~~municipal general election for local referenda, the~~] The sponsors shall deliver each signed and
252 verified referendum packet to the county clerk of the county in which the packet was
253 circulated[:];

254 (a) for county referenda, no later than the April 15 falling before the regular general
255 election;

256 (b) for municipal referenda, no later than the April 15 falling before the municipal
257 general election; or

258 (c) for referenda held in relation to the adoption of an ordinance imposing a county
259 option sales and use tax under Section 59-12-1102, no later than 100 days before the election
260 that the referendum qualifies for under Subsection 20A-7-609(2)(c).

261 (2) No later than ~~[90 days before any general election]~~ May 1, the county clerk shall:

262 (a) check the names of all persons completing the verification on the back of each
263 signature sheet to determine whether or not those persons are Utah residents and are at least 18
264 years old; and

265 (b) submit the name of each of those persons who is not a Utah resident or who is not
266 at least 18 years old to the attorney general and county attorney.

267 (3) No later than ~~[60 days before any general election]~~ May 15, the county clerk shall:

268 (a) determine whether or not each signer is a registered voter according to the
269 requirements of Section 20A-7-606.3;

270 (b) certify on the referendum petition whether or not each name is that of a registered
271 voter; and

272 (c) deliver all of the referendum packets to the local clerk.

273 Section 9. Section **20A-7-609** is amended to read:

274 **20A-7-609. From of ballot -- Manner of voting.**

275 (1) The local clerk shall ensure that the number and ballot title are printed upon the
276 official ballot with, immediately to the right of them, the words "For" and "Against," each word
277 followed by a square in which the elector may indicate his vote.

278 (2) (a) ~~[Unless]~~ Except as provided in Subsection (2)(c), and unless the county
279 legislative body calls a special election, the county clerk shall ensure that county referenda that
280 have qualified for the ballot appear on the next regular general election ballot.

281 (b) Unless the municipal legislative body calls a special election, the municipal recorder

282 or clerk shall ensure that municipal referenda that have qualified for the ballot appear on the
283 next regular municipal election ballot.

284 (c) For referenda held in relation to the adoption of an ordinance imposing a county
285 option sales and use tax under Section 59-12-1102, the county clerk shall ensure that referenda
286 that have qualified for the ballot appear on the ballot at the earlier of:

287 (i) the next regular general election that is more than 155 days after the date of the
288 adoption of the ordinance; or

289 (ii) the next municipal general election that is more than 155 days after the date of the
290 adoption of the ordinance.

291 (3) Voters desiring to vote in favor of enacting the law proposed by the referendum
292 petition shall mark the square following the word "For," and those desiring to vote against
293 enacting the law proposed by the referendum petition shall mark the square following the word
294 "Against."

295 Section 10. Section **59-12-1102** is amended to read:

296 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**
297 **Administration -- Enactment or repeal of tax -- Effective date -- Notice requirements.**

298 (1) (a) (i) Subject to Subsections (2) through (5), and in addition to any other tax
299 authorized by this chapter, a county may impose by ordinance a county option sales and use tax
300 of .25% upon the transactions described in Subsection 59-12-103(1).

301 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this
302 section on:

303 (A) the sales and uses described in Section 59-12-104 to the extent the sales and uses
304 are exempt from taxation under Section 59-12-104; and

305 (B) any amounts paid or charged by a seller that collects a tax under Subsection
306 59-12-107(1)(b) unless all of the counties in the state impose a tax under this section.

307 (b) For purposes of this Subsection (1), the location of a transaction shall be determined
308 in accordance with Section 59-12-207.

309 (c) The county option sales and use tax under this section shall be imposed:

310 (i) upon transactions that are located within the county, including transactions that are
311 located within municipalities in the county; and

312 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of January:

313 (A) of the next calendar year after adoption of the ordinance imposing the tax if the
314 ordinance is adopted on or before May 25; or

315 (B) of the second calendar year after adoption of the ordinance imposing the tax if the
316 ordinance is adopted after May 25.

317 (d) Notwithstanding Subsection (1)(c)(ii), the county option sales and use tax under this
318 section shall be imposed:

319 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before
320 September 4, 1997; or

321 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997
322 but after September 4, 1997.

323 (2) (a) Before imposing a county option sales and use tax under Subsection (1), a
324 county shall hold two public hearings on separate days in geographically diverse locations in
325 the county.

326 (b) (i) At least one of the hearings required by Subsection (2)(a) shall have a starting
327 time of no earlier than 6 p.m.

328 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven
329 days after the day the first advertisement required by Subsection (2)(c) is published.

330 (c) (i) Before holding the public hearings required by Subsection (2)(a), the county shall
331 advertise in a newspaper of general circulation in the county:

332 (A) its intent to adopt a county option sales and use tax;

333 (B) the date, time, and location of each public hearing; and

334 (C) a statement that the purpose of each public hearing is to obtain public comments
335 regarding the proposed tax.

336 (ii) The advertisement shall be published once each week for the two weeks preceding
337 the earlier of the two public hearings.

338 (iii) The advertisement shall be no less than 1/8 page in size, and the type used shall be
339 no smaller than 18 point and surrounded by a 1/4-inch border.

340 (iv) The advertisement may not be placed in that portion of the newspaper where legal
341 notices and classified advertisements appear.

342 (v) Whenever possible:

343 (A) the advertisement shall appear in a newspaper that is published at least five days a
344 week, unless the only newspaper in the county is published less than five days a week; and

345 (B) the newspaper selected shall be one of general interest and readership in the
346 community, and not one of limited subject matter.

347 (d) The adoption of an ordinance imposing a county option sales and use tax is subject
348 to a local referendum election and shall be conducted as provided in Title 20A, Chapter 7, Part
349 6, Local Referenda - Procedures~~[, except that:]~~.

350 ~~[(i) notwithstanding Subsection 20A-7-609(2)(a), the county clerk shall hold a~~
351 ~~referendum election that qualifies for the ballot on the earlier of the next regular general election~~
352 ~~date or the next municipal general election date more than 155 days after adoption of an~~
353 ~~ordinance under this section;]~~

354 ~~[(ii) for 1997 only, the 120-day period in Subsection 20A-7-606(1) shall be 30 days;~~
355 ~~and]~~

356 ~~[(iii) the deadlines in Subsections 20A-7-606(2) and (3) do not apply, and the clerk shall~~
357 ~~take the actions required by those subsections before the referendum election.]~~

358 (3) (a) If the aggregate population of the counties imposing a county option sales and
359 use tax under Subsection (1) is less than 75% of the state population, the tax levied under
360 Subsection (1) shall be distributed to the county in which the tax was collected.

361 (b) If the aggregate population of the counties imposing a county option sales and use
362 tax under Subsection (1) is greater than or equal to 75% of the state population:

363 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed to
364 the county in which the tax was collected; and

365 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection

366 (1) in each county shall be distributed proportionately among all counties imposing the tax,
367 based on the total population of each county.

368 (c) If the amount to be distributed annually to a county under Subsection (3)(b)(ii),
369 when combined with the amount distributed to the county under Subsection (3)(b)(i), does not
370 equal at least \$75,000, then:

371 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii) shall
372 be increased so that, when combined with the amount distributed to the county under
373 Subsection (3)(b)(i), the amount distributed annually to the county is \$75,000; and

374 (ii) the amount to be distributed annually to all other counties under Subsection
375 (3)(b)(ii) shall be reduced proportionately to offset the additional amount distributed under
376 Subsection (3)(c)(i).

377 (d) The commission shall establish rules to implement the distribution of the tax under
378 Subsections (3)(a), (b), and (c).

379 (e) Notwithstanding Subsections (3)(a) and (b), if a county imposes a tax under this
380 section on any amounts paid or charged by a seller that collects a tax in accordance with
381 Subsection 59-12-107(1)(b), the revenues generated by the tax shall be distributed as provided
382 in Subsection 59-12-103(3)(c).

383 (4) (a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
384 shall be administered, collected, and enforced in accordance with:

385 (i) the same procedures used to administer, collect, and enforce the tax under:

386 (A) Part 1, Tax Collection; or

387 (B) Part 2, Local Sales and Use Tax Act; and

388 (ii) Chapter 1, General Taxation Policies.

389 (b) Notwithstanding Subsection (4)(a), a tax under this part is not subject to
390 Subsections 59-12-205(2) through (7).

391 (c) Notwithstanding Subsection (4)(a), the fee charged by the commission under
392 Section 59-12-206 shall be based on the distribution amounts resulting after all the applicable
393 distribution calculations under Subsection (3) have been made.

394 (5) (a) For purposes of this Subsection (5):
395 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2,
396 Annexation to County.
397 (ii) "Annexing area" means an area that is annexed into a county.
398 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
399 county enacts or repeals a tax under this part:
400 (A) (I) the enactment shall take effect as provided in Subsection (1)(c); or
401 (II) the repeal shall take effect on the first day of a calendar quarter; and
402 (B) after a 90-day period beginning on the date the commission receives notice meeting
403 the requirements of Subsection (5)(b)(ii) from the county.
404 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
405 (A) that the county will enact or repeal a tax under this part;
406 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
407 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
408 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the tax.
409 (c) (i) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection
410 (5)(c)(iii), the enactment of a tax shall take effect on the first day of the first billing period:
411 (A) that begins after the effective date of the enactment of the tax; and
412 (B) if the billing period for the transaction begins before the effective date of the
413 enactment of the tax under Subsection (1).
414 (ii) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection
415 (5)(c)(iii), the repeal of a tax shall take effect on the first day of the last billing period:
416 (A) that began before the effective date of the repeal of the tax; and
417 (B) if the billing period for the transaction begins before the effective date of the repeal
418 of the tax imposed under Subsection (1).
419 (iii) Subsections (5)(c)(i) and (ii) apply to transactions subject to a tax under:
420 (A) Subsection 59-12-103(1)(b);
421 (B) Subsection 59-12-103(1)(c);

- 422 (C) Subsection 59-12-103(1)(d);
- 423 (D) Subsection 59-12-103(1)(e);
- 424 (E) Subsection 59-12-103(1)(f);
- 425 (F) Subsection 59-12-103(1)(g);
- 426 (G) Subsection 59-12-103(1)(h);
- 427 (H) Subsection 59-12-103(1)(i);
- 428 (I) Subsection 59-12-103(1)(j); or
- 429 (J) Subsection 59-12-103(1)(k).

430 (d) (i) Notwithstanding Subsection (5)(b)(i), if a tax due under this chapter on a
431 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an
432 enactment or repeal of a tax described in Subsection (5)(b)(i) takes effect:

- 433 (A) on the first day of a calendar quarter; and
- 434 (B) beginning 60 days after the effective date of the enactment or repeal under
435 Subsection (5)(b)(i).

436 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the
437 commission may by rule define the term "catalogue sale."

438 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
439 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
440 part for an annexing area, the enactment or repeal shall take effect:

- 441 (A) on the first day of a calendar quarter; and
- 442 (B) after a 90-day period beginning on the date the commission receives notice meeting
443 the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

444 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

- 445 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
446 repeal of a tax under this part for the annexing area;
- 447 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);
- 448 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and
- 449 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

450 (f) (i) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection
451 (5)(f)(iii), the enactment of a tax shall take effect on the first day of the first billing period:

452 (A) that begins after the effective date of the enactment of the tax; and

453 (B) if the billing period for the transaction begins before the effective date of the
454 enactment of the tax under Subsection (1).

455 (ii) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection
456 (5)(f)(iii), the repeal of a tax shall take effect on the first day of the last billing period:

457 (A) that began before the effective date of the repeal of the tax; and

458 (B) if the billing period for the transaction begins before the effective date of the repeal
459 of the tax imposed under Subsection (1).

460 (iii) Subsections (5)(f)(i) and (ii) apply to transactions subject to a tax under:

461 (A) Subsection 59-12-103(1)(b);

462 (B) Subsection 59-12-103(1)(c);

463 (C) Subsection 59-12-103(1)(d);

464 (D) Subsection 59-12-103(1)(e);

465 (E) Subsection 59-12-103(1)(f);

466 (F) Subsection 59-12-103(1)(g);

467 (G) Subsection 59-12-103(1)(h);

468 (H) Subsection 59-12-103(1)(i);

469 (I) Subsection 59-12-103(1)(j); or

470 (J) Subsection 59-12-103(1)(k).

471 (g) (i) Notwithstanding Subsection (5)(e)(i), if a tax due under this chapter on a
472 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an
473 enactment or repeal of a tax described in Subsection (5)(e)(i) takes effect:

474 (A) on the first day of a calendar quarter; and

475 (B) beginning 60 days after the effective date of the enactment or repeal under
476 Subsection (5)(e)(i).

477 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the

478 commission may by rule define the term "catalogue sale."