

INITIATIVE AND REFERENDUM PETITION

SUBMISSION AMENDMENTS

2008 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Brent H. Goodfellow

House Sponsor: _____

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- ▶ changes the deadline for submitting signature packets for statewide initiative petitions from June 1 to April 15;
- ▶ changes the deadline for submitting signature packets for local initiatives and local referenda from 120 days before the election to April 15;
- ▶ changes signature verification deadlines, circulation finance disclosure deadlines, and appeal deadlines to accommodate the change in the deadline for submitting the signature packets;
- ▶ moves referenda provisions related to the imposition of a county option sales tax ordinance from Title 59, Revenue and Taxation, to the Election Code;
- ▶ provides that uniform signature verification timelines be applied to all local referenda; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None



28 **Other Special Clauses:**

29 None

30 **Utah Code Sections Affected:**

31 AMENDS:

32 **20A-7-201**, as last amended by Laws of Utah 2003, Chapter 304

33 **20A-7-205.5**, as enacted by Laws of Utah 1999, Chapter 109

34 **20A-7-206**, as last amended by Laws of Utah 2005, Chapter 80

35 **20A-7-207**, as last amended by Laws of Utah 2003, Chapter 304

36 **20A-7-506**, as last amended by Laws of Utah 2005, Chapter 236

37 **20A-7-606**, as last amended by Laws of Utah 2007, Chapter 78

38 **20A-7-609**, as last amended by Laws of Utah 1995, Chapter 340

39 **59-12-1102**, as last amended by Laws of Utah 2006, Chapter 253



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

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

43 **20A-7-201. Statewide initiatives -- Signature requirements -- Submission to the**
44 **Legislature or to a vote of the people.**

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

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

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

52 (b) If, at any time not less than ten days before the beginning of an annual general
53 session of the Legislature, the lieutenant governor declares sufficient any initiative petition that
54 is signed by enough voters to meet the requirements of this Subsection (1), the lieutenant
55 governor shall deliver a copy of the petition and the cover sheet required by Subsection (1)(c)
56 to the president of the Senate, the speaker of the House, and the director of the Office of
57 Legislative Research and General Counsel.

58 (c) In delivering a copy of the petition, the lieutenant governor shall include a cover

59 sheet that contains:

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

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

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

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

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

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

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

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

79 (3) The lieutenant governor shall provide the following information from the official
80 canvass of the last regular general election at which a governor was elected to any interested
81 person:

82 (a) the cumulative total of all votes cast for all candidates for governor; and

83 (b) for each Utah State Senate district, the total of all votes cast in that district for all
84 candidates for governor.

85 Section 2. Section **20A-7-205.5** is amended to read:

86 **20A-7-205.5. Initial disclosures -- Paid circulators.**

87 (1) When petitions are being circulated by paid circulators, the sponsors of the
88 initiative shall file a report with the lieutenant governor on the ~~[last]~~ second Tuesday in ~~[April]~~
89 March of the year of the regular general election and on the Tuesday before the regular general

90 election.

91 (2) The report shall contain:

92 (a) the names of the sponsors; and

93 (b) the name of the proposed measure for which petitions are being circulated by paid
94 circulators.

95 Section 3. Section **20A-7-206** is amended to read:

96 **20A-7-206. Submitting the initiative petition -- Certification of signatures by the**
97 **county clerks -- Transfer to lieutenant governor.**

98 (1) In order to qualify an initiative petition for placement on the regular general
99 election ballot, the sponsors shall deliver each signed and verified initiative packet to the
100 county clerk of the county in which the packet was circulated [~~by the June 1~~] no later than
101 April 15 before the regular general election.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

132 (8) The sponsor or their representatives may not retrieve initiative packets from the
133 county clerks once they have submitted them.

134 Section 4. Section **20A-7-207** is amended to read:

135 **20A-7-207. Evaluation by the lieutenant governor.**

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

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

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

142 (ii) declare the petition to be sufficient or insufficient by ~~July 6~~ June 1 before the
143 regular general election.

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

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

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

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

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

157 (b) The supreme court shall:

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

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

160 (c) If the supreme court certifies that the initiative petition is legally sufficient, the
161 lieutenant governor shall file it, with a verified copy of the judgment attached to it, as of the
162 date on which it was originally offered for filing in his office.

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

166 Section 5. Section **20A-7-506** is amended to read:

167 **20A-7-506. Submitting the initiative petition -- Certification of signatures by the**
168 **county clerks -- Transfer to local clerk.**

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

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

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

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

178 (a) check the names of all persons completing the verification on the back of each
179 signature sheet to determine whether or not those persons are residents of Utah and are at least
180 18 years old; and

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

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

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

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

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

188 Section 6. Section **20A-7-606** is amended to read:

189 **20A-7-606. Submitting the referendum petition -- Certification of signatures by**
190 **the county clerks -- Transfer to local clerk.**

191 (1) ~~[No later than 120 days before any regular general election for county referenda,~~
192 ~~or municipal general election for local referenda, the]~~ The sponsors shall deliver each signed
193 and verified referendum packet to the county clerk of the county in which the packet was
194 circulated[-] no later than:

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

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

199 (c) for referenda held in relation to the adoption of an ordinance imposing a county
200 option sales and use tax under Section 59-12-1102, 100 days before the election that the
201 referendum qualifies for under Subsection 20A-7-609(2)(c).

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

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

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

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

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

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

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

214 Section 7. Section 20A-7-609 is amended to read:

215 **20A-7-609. From of ballot -- Manner of voting.**

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

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

222 (b) Unless the municipal legislative body calls a special election, the municipal
223 recorder or clerk shall ensure that municipal referenda that have qualified for the ballot appear
224 on the next regular municipal election ballot.

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

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

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

232 (3) Voters desiring to vote in favor of enacting the law proposed by the referendum
233 petition shall mark the square following the word "For," and those desiring to vote against
234 enacting the law proposed by the referendum petition shall mark the square following the word
235 "Against."

236 Section 8. Section 59-12-1102 is amended to read:

237 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**
238 **Administration -- Enactment or repeal of tax -- Effective date -- Notice requirements.**

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

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

244 (A) the sales and uses described in Section 59-12-104 to the extent the sales and uses

245 are exempt from taxation under Section 59-12-104; and

246 (B) any amounts paid or charged by a seller that collects a tax under Subsection
247 59-12-107(1)(b) unless all of the counties in the state impose a tax under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

284 (v) Whenever possible:

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

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

289 (d) The adoption of an ordinance imposing a county option sales and use tax is subject
290 to a local referendum election and shall be conducted as provided in Title 20A, Chapter 7, Part
291 6, Local Referenda - Procedures~~[-except that:]~~.

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

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

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

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

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

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

307 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection
308 (1) in each county shall be distributed proportionately among all counties imposing the tax,
309 based on the total population of each county.

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

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

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

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

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

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

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

328 (A) Part 1, Tax Collection; or

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

330 (ii) Chapter 1, General Taxation Policies.

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

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

336 (5) (a) For purposes of this Subsection (5):

337 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2,

338 Annexation to County.

339 (ii) "Annexing area" means an area that is annexed into a county.

340 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
341 county enacts or repeals a tax under this part:

342 (A) (I) the enactment shall take effect as provided in Subsection (1)(c); or

343 (II) the repeal shall take effect on the first day of a calendar quarter; and

344 (B) after a 90-day period beginning on the date the commission receives notice meeting
345 the requirements of Subsection (5)(b)(ii) from the county.

346 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

347 (A) that the county will enact or repeal a tax under this part;

348 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

349 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

350 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the
351 tax.

352 (c) (i) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection
353 (5)(c)(iii), the enactment of a tax shall take effect on the first day of the first billing period:

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

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

357 (ii) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection
358 (5)(c)(iii), the repeal of a tax shall take effect on the first day of the last billing period:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

377 (B) beginning 60 days after the effective date of the enactment or repeal under
378 Subsection (5)(b)(i).

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

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

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

385 (B) after a 90-day period beginning on the date the commission receives notice meeting
386 the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

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

388 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
389 repeal of a tax under this part for the annexing area;

390 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

391 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

392 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

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

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

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

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

- 400 (A) that began before the effective date of the repeal of the tax; and
- 401 (B) if the billing period for the transaction begins before the effective date of the repeal
- 402 of the tax imposed under Subsection (1).
- 403 (iii) Subsections (5)(f)(i) and (ii) apply to transactions subject to a tax under:
- 404 (A) Subsection 59-12-103(1)(b);
- 405 (B) Subsection 59-12-103(1)(c);
- 406 (C) Subsection 59-12-103(1)(d);
- 407 (D) Subsection 59-12-103(1)(e);
- 408 (E) Subsection 59-12-103(1)(f);
- 409 (F) Subsection 59-12-103(1)(g);
- 410 (G) Subsection 59-12-103(1)(h);
- 411 (H) Subsection 59-12-103(1)(i);
- 412 (I) Subsection 59-12-103(1)(j); or
- 413 (J) Subsection 59-12-103(1)(k).
- 414 (g) (i) Notwithstanding Subsection (5)(e)(i), if a tax due under this chapter on a
- 415 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an
- 416 enactment or repeal of a tax described in Subsection (5)(e)(i) takes effect:
- 417 (A) on the first day of a calendar quarter; and
- 418 (B) beginning 60 days after the effective date of the enactment or repeal under
- 419 Subsection (5)(e)(i).
- 420 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,
- 421 the commission may by rule define the term "catalogue sale."

Legislative Review Note
as of 12-12-07 10:10 AM

Office of Legislative Research and General Counsel

S.B. 54 - Initiative and Referendum Petition Submission Amendments

Fiscal Note

2008 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.
