



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 4, 2008

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 136**, APPORTIONMENT OF BUSINESS INCOME AMENDMENTS, by Senator W. Niederhauser, with the following amendments:

1. *Page 2, Lines 47 through 54:*

47 (3) (a) Subject to Subsection (3)(b), a receipt from the performance of a service is
48 considered to be in this state if {~~∴~~
49 ~~—(i)~~} the purchaser of the service receives {~~the~~} a greater benefit of the
50 service in this state {~~∴ or~~} than in any other state.
51 {~~(ii) the receipt is otherwise attributable to this state's marketplace.~~}
52 (b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,
53 the
54 commission may by rule prescribe the circumstances under which {~~∴~~
55 ~~—(i)~~} a purchaser of a service receives {~~the~~} a greater benefit of the
56 service in this state {~~∴ or~~} than in any other state.
57 {~~(ii) a receipt is otherwise attributable to this state's marketplace.~~}

Respectfully,

Wayne L. Niederhauser
Committee Chair

Voting: 4-0-4

3 SB0136.SC1.WPD phildean/BRH RLR/BRH 2/4/08 10:29 am

Bill Number



SB0136

Action Class



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Action Code



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