

# H.B. 206

## TAX AMENDMENTS

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 26, Lines 773 through 778:*

773           ~~[(4)]~~ (6) "Agreement sales and use tax" means a tax imposed under:  
774           (a) Subsection 59-12-103(2)(a)(i) (A) ;  
775           (b) Subsection 59-12-103(2)(b)(i);  
776           (c) Subsection 59-12-103(2)(c)(i);  
777           ~~[(d) Subsection 59-12-103(2)(d)(i);]~~  
778           ~~[(e)]~~ (d) Subsection 59-12-103(2)~~[(e)(ii)]~~ (d)(i)(A) (I) ;

2. *Page 75, Lines 2316 through 2318:*

2316           (2) (a) Except as provided in Subsections (2)(b) through (e), a state tax and a local tax  
2317 is imposed on a transaction described in Subsection (1) equal to the sum of:  
2318           (i) a state tax imposed on the transaction at a tax rate equal to the sum of :  
(A) 4.65%; and  
= (B) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax  
Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a  
county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and

3. *Page 76, Line 2348 through Page 77, Line 2358:*

2348           ~~[(e)]~~ (d) (i) ~~[A state tax and a local tax is imposed on an entire]~~ For a bundled  
2349 transaction ~~[as provided in this Subsection (2)(e) if the bundled transaction]~~ that is attributable  
2350 to food and food ingredients and tangible personal property other than food and food  
2351 ingredients~~[-(ii) If the tax on a bundled transaction described in Subsection (2)(e)(i) is~~  
2352 ~~collected by a seller other than a seller that collects a tax in accordance with Subsection~~  
2353 ~~59-12-107(1)(b), beginning on January 1, 2007],~~ a state tax and a local tax is imposed on the  
2354 entire bundled transaction equal to the sum of:  
2355           (A) a state tax imposed on the entire bundled transaction {~~at~~} equal to the sum of:  
(I) the tax rate described in  
2356 Subsection (2)(a)(i) (A) ; and  
= (II) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax  
Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a  
county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and

2357 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates  
2358 described in Subsection (2)(a)(ii).

4. Page 78, Lines 2391 through 2397:

2391 ~~[(f)]~~ (e) Subject to Subsections (2)~~[(g)]~~ (f) and ~~[(h)]~~ (g), a tax rate repeal or tax rate  
2392 change for a tax rate imposed under the following shall take effect on the first day of a calendar  
2393 quarter:

- 2394 (i) Subsection (2)(a)(i) (A) ;
- 2395 (ii) Subsection (2)(b)(i);
- 2396 (iii) Subsection (2)(c)(i); or
- 2397 (iv) Subsection (2)(d)(i)~~(A)~~ (I) [;].

5. Page 78, Lines 2400 through 2407:

2400 ~~[(g)]~~ (f) (i) ~~[For a transaction described in Subsection (2)(g)(iii), a]~~ A tax rate increase  
2401 shall take effect on the first day of the first billing period that begins after the effective date of  
2402 the tax rate increase if the billing period for the transaction begins before the effective date of a  
2403 tax rate increase imposed under:

- 2404 (A) Subsection (2)(a)(i) (A) ;
- 2405 (B) Subsection (2)(b)(i);
- 2406 (C) Subsection (2)(c)(i); or
- 2407 (D) Subsection (2)(d)(i)~~(A)~~ (I) [;].

6. Page 78, Line 2410 through Page 79, Line 2418:

2410 (ii) ~~[For a transaction described in Subsection (2)(g)(iii), the]~~ The repeal of a tax or a  
2411 tax rate decrease shall take effect on the first day of the last billing period that began before the  
2412 effective date of the repeal of the tax or the tax rate decrease if the billing period for the  
2413 transaction begins before the effective date of the repeal of the tax or the tax rate decrease  
2414 imposed under:

- 2415 (A) Subsection (2)(a)(i) (A) ;
- 2416 (B) Subsection (2)(b)(i);
- 2417 (C) Subsection (2)(c)(i); or
- 2418 (D) Subsection (2)(d)(i)~~(A)~~ (I) [;].

7. Page 79, Lines 2432 through 2441:

2432 ~~[(h)]~~ (g) (i) For a tax rate described in Subsection (2)~~[(h)]~~ (g)(ii), if a tax due on a  
2433 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a  
2434 tax rate repeal or change in a tax rate takes effect:

- 2435 (A) on the first day of a calendar quarter; and  
 2436 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.  
 2437 (ii) Subsection (2)[~~(h)~~] (g)(i) applies to the tax rates described in the following:  
 2438 (A) Subsection (2)(a)(i) (A) ;  
 2439 (B) Subsection (2)(b)(i);  
 2440 (C) Subsection (2)(c)(i); or  
 2441 (D) Subsection (2)(d)(i)(A) (D) [;].

8. Page 80, Lines 2446 through 2451:

- 2446 (3) (a) Except as provided in Subsections (4) through [~~(h)~~] (9), the following state  
 2447 taxes shall be deposited into the General Fund:  
 2448 (i) the tax imposed by Subsection (2)(a)(i) (A) ;  
 2449 (ii) the tax imposed by Subsection (2)(b)(i);  
 2450 (iii) the tax imposed by Subsection (2)(c)(i); or  
 2451 (iv) the tax imposed by Subsection (2)(d)(i)(A) (D) [;].

9. Page 85, Lines 2615 through 2625:

- 2615 [~~(9)~~] (8) (a) Notwithstanding Subsection (3)(a), in addition to the amount deposited in  
 2616 Subsection (7)(a), and until Subsection [~~(9)~~] (8)(b) applies, for a fiscal year beginning on or  
 2617 after July 1, 2007, the Division of Finance shall deposit into the Centennial Highway Fund  
 2618 Restricted Account created by Section 72-2-118 a portion of the taxes listed under Subsection  
 2619 (3)(a) equal to 8.3% of the revenues collected from the following taxes, which represents a  
 2620 portion of the approximately 17% of sales and use tax revenues generated annually by the sales  
 2621 and use tax on vehicles and vehicle-related products:  
 2622 (i) the tax imposed by Subsection (2)(a)(i) (A) ;  
 2623 (ii) the tax imposed by Subsection (2)(b)(i);  
 2624 (iii) the tax imposed by Subsection (2)(c)(i); and  
 2625 (iv) the tax imposed by Subsection [~~(2)(c)(ii)(A)~~] (2)(d)(i)(A) (D) .

10. Page 85, Line 2626 through Page 86, Line 2638:

- 2626 (b) Notwithstanding Subsection (3)(a) and in addition to the amounts deposited under  
 2627 Subsection (7)(b), when the highway general obligation bonds have been paid off and the  
 2628 highway projects completed that are intended to be paid from revenues deposited in the  
 2629 Centennial Highway Fund Restricted Account as determined by the Executive Appropriations  
 2630 Committee under Subsection 72-2-118(6)(d), the Division of Finance shall deposit into the  
 2631 Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes  
 2632 listed under Subsection (3)(a) equal to 8.3% of the revenues collected from the following taxes,  
 2633 which represents a portion of the approximately 17% of sales and use tax revenues generated

2634 annually by the sales and use tax on vehicles and vehicle-related products:  
2635 (i) the tax imposed by Subsection (2)(a)(i) (A) ;  
2636 (ii) the tax imposed by Subsection (2)(b)(i);  
2637 (iii) the tax imposed by Subsection (2)(c)(i); and  
2638 (iv) the tax imposed by Subsection [~~(2)(e)(ii)(A)~~] (2)(d)(i)(A) (D) .

11. Page 278, Lines 8601 through 8602:

8601 (b) (i) [~~For a transaction described in Subsection (9)(b)(iii), if~~] If the billing period for  
8602 ~~{the}~~ a transaction begins before the effective date of the enactment of the tax or tax rate increase

12. Page 278, Lines 8606 through 8607:

8606 (ii) [~~For a transaction described in Subsection (9)(b)(iii), if~~] If the billing period for ~~{the}~~ a  
8607 transaction begins before the effective date of the repeal of the tax or the tax rate decrease

13. Page 279, Lines 8644 through 8645:

8644 (e) (i) [~~For a transaction described in Subsection (9)(c)(iii), if~~] If the billing period for  
8645 ~~{the}~~ a transaction begins before the effective date of the enactment of the tax or a tax rate increase

14. Page 280, Lines 8649 through 8650:

8649 (ii) [~~For a transaction described in Subsection (9)(c)(iii), if~~] If the billing period for ~~{the}~~ a  
8650 transaction begins before the effective date of the repeal of the tax or the tax rate decrease