

**S.B. 237**

**COMMERCIAL AIRLINE AND AIRPORT TAXATION AMENDMENTS**

SENATE FLOOR AMENDMENTS

AMENDMENT 2

FEBRUARY 28, 2008

9:18 AM

Senator **Wayne L. Niederhauser** proposes the following amendments:

1. *Page 1, Lines 22 through 23:*

22           ▶     provides a sales and use tax exemption for sales of certain construction materials  
23    purchased on or after July 1, 2010 by or on behalf of an international airport; and

2. *Page 42, Lines 1274 through 1288:*

1274           (69) sales of construction materials:  
                  (a) purchased on or after July 1, 2010;  
1275            ~~{(a)}~~   (b)   purchased by, on behalf of, or for the benefit of an international airport:  
1276            (i) located within a county of the first class; and  
1277            (ii) that has a United States customs office on its premises; and  
1278            ~~{(b)}~~   (c)   if the construction materials are:  
1279            (i) clearly identified;  
1280            (ii) segregated; and  
1281            (iii) installed or converted to real property:  
1282            (A) owned or operated by the international airport described in Subsection (69) ~~{(a)}~~ (b) ; and  
1283            (B) located at the international airport described in Subsection (69) ~~{(a)}~~ (b) .  
1284            Section 14. Effective date.  
1285            (1) Except as provided in Subsection (2) or (3), this bill has retrospective operation for  
1286            taxable years beginning on or after January 1, 2008.  
1287            (2) The amendments to Section 59-2-804 take effect on January 1, 2009.  
1288            (3) The amendments to Section 59-12-104 take effect on ~~{July 1}~~ May 5 , 2008.