

2166 (B) located at the new airport described in Subsection (67)(b); and
 2167 (C) as part of the construction of the new airport described in Subsection (67)(b);
 2168 (68) sales of fuel to a common carrier that is a railroad for use in a locomotive engine;
 2169 (69) purchases and sales described in Section 9-3-511; [~~and~~]
 2170 (70) (a) sales of tangible personal property to an aircraft maintenance, repair, and
 2171 overhaul provider for use in the maintenance, repair, overhaul, or refurbishment in this state of
 2172 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
 2173 lists a state or country other than this state as the location of registry of the fixed wing turbine
 2174 powered aircraft; or

2175 (b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul
 2176 provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of
 2177 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
 2178 lists a state or country other than this state as the location of registry of the fixed wing turbine
 2179 powered aircraft[~~;~~]; and

2180 (71) subject to Section 59-12-104.4, sales of a textbook for a higher education course:

2181 (a) to a person admitted to an institution of higher education; and

2182 (b) by a seller, other than a bookstore owned by an institution of higher education, if

2183 51% or more of that seller's sales ~~§~~→ revenue ←~~§~~ for the previous calendar quarter are sales of a
 2183a textbook for a
 2184 higher education course.

2185 Section 3. Section **59-12-104.4** is enacted to read:

2186 **59-12-104.4. Seller recordkeeping for purposes of higher education textbook**
 2187 **exemption -- Rulemaking authority.**

2188 (1) If a seller described in Subsection 59-12-104(71)(b) makes a sale of a textbook for
 2189 a higher education course that is exempt under Subsection 59-12-104(71), the seller shall keep
 2190 a record verifying that the textbook is a textbook for a higher education course.

2191 (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 2192 commission may make rules:

2193 (a) prescribing the records a seller shall keep to verify that a textbook is a textbook for
 2194 a higher education course; or

2195 (b) to verify that 51% or more of a seller's sales ~~§~~→ revenue ←~~§~~ for the previous calendar
 2195a quarter are
 2196 sales of a textbook for a higher education course.