



# UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL  
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February 9, 2011

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 51**, AMENDMENTS TO LOCAL SALES AND USE TAXES FOR BOTANICAL, CULTURAL, RECREATIONAL, AND ZOOLOGICAL ORGANIZATIONS OR FACILITIES, by Senator L. Hillyard, with the following amendments:

*1. Page 2, Line 55 through Page 3, Line 64:*

- 55 (4) (a) "Cultural organization":  
56 (i) means:  
57 (A) a private nonprofit organization or institution having as its primary purpose the  
58 advancement and preservation of:  
59 (I) natural history;  
60 (II) art;  
61 (III) music;  
62 (IV) theater; ~~{or}~~  
63 (V) dance; ~~{and}~~ or  
(VI) cultural arts, including literature, a motion picture, or storytelling.  
64 (B) an administrative unit; and

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2. Page 3, Lines 80 through 85:

80 (iii) [~~any~~] an educational institution whose annual revenues are directly derived more  
81 than 50% from state funds; {+} or {+}  
82 (iv) in a county of the first or second class, [~~any~~] a radio or television broadcasting  
83 network or station, cable communications system, newspaper, or  
magazine {+} . {+} {~~;~~or  
84 (v) an organization or institution having as its primary purpose the  
advancement and  
85 preservation of literature, a motion picture, or storytelling.}

3. Page 13, Line 390 through Page 14, Line 401:

390 (4) (a) {~~A~~} Except as provided in Subsection (4)(b), a tax authorized  
under this part shall be:

391 (i) {~~except as provided in Subsection (4)(b),~~} administered, collected, and  
enforced in

392 accordance with:

393 (A) the same procedures used to administer, collect, and enforce the tax under:

394 (I) Part 1, Tax Collection; or

395 (II) Part 2, Local Sales and Use Tax Act; and

396 (B) Chapter 1, General Taxation Policies; and

397 (ii) (A) levied for a period of {+} eight {+} {~~10~~} years; and

398 (B) may be reauthorized at the end of the {+} eight-year {+}

{~~ten-year~~} period in accordance

399 with this section.

(b) (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the tax shall be levied for a period of 10 years.

(ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or after July 1, 2011, the tax shall be reauthorized for a ten-year period.

400 {~~(b)~~} (c) [~~Notwithstanding Subsection (4)(a)(i), a~~] A tax under this section  
is not subject to

401 Subsections 59-12-205(2) through (6).

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Respectfully,

Curtis S. Bramble  
Committee Chair

Voting: 4-0-4

3 SB0051.SC1.WPD /PVD RLR/PVD 2/9/11 4:38 pm

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