



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

February 9, 2011

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 69**, SALES AND USE TAX EXEMPTION FOR TEXTBOOKS FOR HIGHER EDUCATION, by Senator K. Mayne, with the following amendments:

1. *Page 71, Lines 2182 through 2184:*

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 textbook for a
2184 higher education course.

2. *Page 71, Lines 2194 through 2196:*

2194 a higher education course; or
2195 (b) to verify that 51% or more of a seller's sales **revenue** for the previous
 calendar quarter are
2196 sales of a textbook for a higher education course.

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 4-0-4

3 SB0069.SC1.WPD /PVD RLR/PVD 2/9/11 4:50 pm