

28 state taxable income of a resident individual as provided in this section.

29 (2) For purposes of Subsection (1), for a taxable year, the tax is an amount equal to the  
30 product of:

31 (a) the resident individual's state taxable income for that taxable year; and

32 (b) [~~5%~~] ~~5~~ → [4%] 4.6% ← ~~5~~ .

33 (3) This section does not apply to a resident individual exempt from taxation under  
34 Section 59-10-104.1.

35 Section 2. Section **59-12-103** is amended to read:

36 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use**  
37 **tax revenues.**

38 (1) A tax is imposed on the purchaser as provided in this part for amounts paid or  
39 charged for the following transactions:

40 (a) retail sales of tangible personal property made within the state;

41 (b) amounts paid for:

42 (i) telecommunications service, other than mobile telecommunications service, that  
43 originates and terminates within the boundaries of this state;

44 (ii) mobile telecommunications service that originates and terminates within the  
45 boundaries of one state only to the extent permitted by the Mobile Telecommunications  
46 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

47 (iii) an ancillary service associated with a:

48 (A) telecommunications service described in Subsection (1)(b)(i); or

49 (B) mobile telecommunications service described in Subsection (1)(b)(ii);

50 (c) sales of the following for commercial use:

51 (i) gas;

52 (ii) electricity;

53 (iii) heat;

54 (iv) coal;

55 (v) fuel oil; or

56 (vi) other fuels;

57 (d) sales of the following for residential use:

58 (i) gas;