



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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## NOTICE OF BILL RETURNED TO RULES COMMITTEE

February 29, 2012

Madam Speaker:

The Revenue and Taxation Committee has returned **H.B. 385**, SALES AND USE TAX - SELLER NOTICE REQUIREMENTS, by Representative W. Harper, to the Rules Committee with the following amendments:

1. *Page 2, Line 58 through Page 3, Line 64:*

- 58       (3) The notice required by this section shall state that the:  
59       (a) noncollecting seller did not collect a sales or use tax on the sale; **and**  
60       (b) { **sale may be subject to sales or use taxation;**  
61       —(c) **sale is not exempt from sales or use taxation because it is made over the**  
62       **Internet or**  
63       **by other remote means; and**  
64       —(d)—} purchaser should consult the tax laws of the state in which the sale is made to  
64       determine whether the sale is subject to sales or use taxation.

1. *Page 3, Lines 65 through 74:*

- 65       (4) (a) Except as provided in Subsection (4)(b), for a sale over the Internet, a  
66       noncollecting seller shall place the notice required by this section on:  
67       (i) a web page that is necessary to complete the transaction; and  
68       (ii) an:  
69       (A) electronic order confirmation if the noncollecting seller issues an electronic order  
70       confirmation; or  
71       (B) invoice, bill of sale, or similar document that the noncollecting seller provides to  
72       the purchaser if the noncollecting seller does not issue an electronic order confirmation.

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- 73 (b) ~~{An}~~ (i) Except as provided in Subsection (4)(b)(ii), an operator of  
an online auction website is not required to place the notice required by this  
74 section on an electronic order confirmation.  
(ii) A person who is the seller of an item on an online auction website is subject to  
the requirements of Subsection (4)(a).

Respectfully,

Patrick Painter  
Committee Chair

Voting: --

14 HB0385.HCI.WPD 2/29/12 3:44 pm phildean/PVD RLR/PVD

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