



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 4, 2013

Mr. President:

The Revenue and Taxation Committee recommends **S.B. 124**, SALES AND USE TAX EXEMPTION FOR DATABASE ACCESS, by Senator W. Harper, be replaced and favorably recommends **1st Sub. S.B. 124**, SALES AND USE TAX EXEMPTION FOR DATABASE ACCESS with the following amendments:

1. *Page 35, Lines 1058 through 1059:*

1058 {~~(98)~~} (101) (a) Except as provided in Subsection [~~(98)~~] (101)(b), "repairs
or renovations of
1059 tangible personal property" means:

2. *Page 122, Lines 3760 through 3766:*

3760 (75) amounts paid or charged to access a database:
3761 (a) if the primary purpose for accessing the database is to view or retrieve
information
3762 from the database; and
3763 (b) {~~except for~~} not including amounts paid or charged for a:
3764 (i) digital audiowork;

Bill Number



SB0124S01

Action Class



S

Action Code



SCRSUBAMD

- 3765 (ii) digital audio-visual work; or
3766 (iii) digital book.

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 5-0-4

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