

S.B. 226
SALES AND USE TAX AMENDMENTS

Senator **Wayne A. Harper** proposes the following amendments:

1. Page 15, Lines 450 through 460:

450 (d) ~~(i)~~ "Online advertising" ~~{includes:}~~ means advertising that is anonymous and passive
in nature.
(ii) "Online advertising includes:
451 ~~{(i)}~~ (A) ~~{email communication;}~~ advertising generated as a result of generic
algorithmic functions. ~~{that are~~
452 anonymous and passive in nature} ;
453 ~~{(ii)}~~ (B) an advertisement tied to an Internet search engine;
454 ~~{(iii)}~~ (C) a banner advertisement;
455 ~~{(iv)}~~ (D) a click-through advertisement;
456 ~~{(v)}~~ (E) a cost-per-action advertisement;
457 ~~{(vi)}~~ (F) a link to a seller's website; or
458 ~~{(vii)}~~ (G) an online advertising service similar to Subsections (1)(d) ~~{(i)}~~ (ii)(A)
through ~~{(vi)}~~ (F) as the
459 commission may define by rule made in accordance with Title 63G, Chapter 3, Utah
460 Administrative Rulemaking Act.