

**S.B. 226**  
**SALES AND USE TAX AMENDMENTS**

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

1. *Page 15, Lines 450 through 460*

*Senate Committee Amendments*

*2-26-2013:*

- 450 (d) ~~→~~ (i) ~~←~~ "Online advertising" ~~→~~ ~~[includes:]~~ means advertising that is
- 450a anonymous and passive in nature.
- 450b (ii) "Online advertising" " includes:
- 451 ~~(i)~~ (A) an ~~{+}~~ email communication ~~{+}~~ ~~;~~ ~~{-advertising}~~ ~~←~~ generated as a result
- of
- 451a generic algorithmic functions ~~→~~ ~~[that are~~
- 452 ~~anonymous and passive in nature]~~ ~~←~~ if the email communication does not target a specific person ;
- 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)~~
- 458a (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.