

90 Subsection (7)(a) applies if the seller separately accounts for the sales of the assisted cleaning
91 or washing of the tangible personal property; and

92 (c) for purposes of Subsection (7)(b) and in accordance with Title 63G, Chapter 3,
93 Utah Administrative Rulemaking Act, the commission may make rules:

94 (i) governing the circumstances under which sales are at the same business location;
95 and

96 (ii) establishing the procedures and requirements for a seller to separately account for
97 sales of assisted cleaning or washing of tangible personal property;

98 (8) sales made to or by religious or charitable institutions in the conduct of their regular
99 religious or charitable functions and activities, if the requirements of Section 59-12-104.1 are
100 fulfilled;

101 (9) sales of a vehicle of a type required to be registered under the motor vehicle laws of
102 this state if the vehicle is:

103 (a) not registered in this state; and

104 (b) (i) not used in this state; or

105 (ii) used in this state:

106 (A) if the vehicle is not used to conduct business, for a time period that does not
107 exceed the longer of:

108 (I) 30 days in any calendar year; or

109 (II) the time period necessary to transport the vehicle to the borders of this state; or

110 (B) if the vehicle is used to conduct business, for the time period necessary to transport
111 the vehicle to the borders of this state;

112 (10) (a) amounts paid for ~~[an item described in Subsection (10)(b) if]:~~

113 (i) the following items, if the items are advertised for incontinence care:

114 (A) adult or youth disposable diapers ~~H→ [; excluding diapers for infants and~~
114a ~~toddlers] ←H ;~~

115 (B) underwear;

116 (C) pants;

117 (D) pads or liners; or

118 (E) underpads;

119 (ii) tampons; ~~H→ [or] ←H~~

120 (iii) sanitary napkins; or

120a ~~H→ (iv) disposable diapers for infants and toddlers; or ←H~~