

1049 (i) a person who meets one or more of the criteria described in Subsection (2)(a) is an  
 1050 affiliate of the remote seller; or

1051 (ii) any person, other than a person acting in the capacity of a common carrier, that  
 1052 meets one or more of the criteria described in Subsection (2)(a):

1053 [(it)] (A) [the seller] sells the same or a substantially similar line of products as the  
 1054 [related] seller and does so under the same or a substantially similar business name as the  
 1055 remote seller; [or]

1056 (B) [the] maintains a place of business described in Subsection (2)(a)(i) [of the related  
 1057 seller] or provides an [in-state] in-state employee [of the related seller is used] to advertise,  
 1058 promote, deliver, or facilitate sales by the remote seller to a purchaser[-];

1059 (C) uses trademarks, service marks, or trade names in the state that are the same or  
 1060 substantially similar to those used by the remote seller;

1061 (D) delivers, installs, assembles, or performs maintenance service for the remote  
 1062 seller's purchaser within the state;

1063 (E) facilitates the remote seller's delivery of tangible personal property to a purchaser  
 1064 in the state by allowing the purchaser to pick up tangible personal property sold by the remote  
 1065 seller at an in-state office, distribution house, sales house, warehouse or other storage place, or  
 1066 similar place of business that is maintained by the person that meets one or more of the criteria  
 1067 described in Subsection (2)(a); or

1068 (F) conducts any other activity in the state that is significantly associated with the  
 1069 remote seller's ability to establish and maintain a market in the state for the remote seller's sales  
 1070 of tangible personal property, a product transferred electronically, or a service.

1070a **H→ (c)(i) Notwithstanding Subsection (2)(b)(ii), the activities of a person that enters into an**  
 1070b **agreement with a remote seller, for a commission or other consideration, to make a referral to**  
 1070c **the remote seller for the sale of tangible personal property, products transferred electronically,**  
 1070d **or services do not trigger the presumption described in Subsection (2)(b) if the person's**  
 1070e **activities under the agreement do not result in the remote seller making \$50,000 or more in**  
 1070f **sales to purchasers in the state during the 12-month period immediately preceding the current**  
 1070g **month.**

1071 [~~(c)~~] (ii) ←H A remote seller may rebut the presumption described in Subsection  
 1071a (2)(b) by  
 1072 proving that the in-state activities of the person that meets one or more of the criteria described  
 1073 in Subsection (2)(a) are not significantly associated with the remote seller's ability to establish  
 1074 and maintain a market in the state for the seller's sales of tangible personal property, a service,