



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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## NOTICE OF BILL RETURNED TO RULES COMMITTEE

March 6, 2017

Mr. Speaker,

The Revenue and Taxation Committee deleted **H.B. 318**, RECYCLING MARKET DEVELOPMENT ZONE TAX CREDIT REPEAL, by Representative J. A. Peterson, and replaced it with **1st Sub. H.B. 318**, RECYCLING MARKET DEVELOPMENT ZONE AMENDMENTS, with the following amendments, and has returned it to the Rules Committee without recommendation.

1. *Page 36, Lines 1082 through 1093:*

1082       (86) ~~{(a) subject to Subsection (86)(b),}~~ amounts paid or charged for a  
              purchase or lease  
1083       made by a person located in a recycling market development zone designated under  
              Section  
1084       63N-2-404 for machinery and equipment :  
              (a) used in the recycling market development zone  
1085       directly in:  
1086           (i) commercial composting; or  
1087           (ii) manufacturing facilities or plant units that:  
1088           (A) manufacture, process, compound, or produce recycled items of tangible personal  
1089       property for sale; or  
1090           (B) reduce or reuse postconsumer waste material; and  
1091        ~~(b) {before a person is allowed an exemption under this Subsection (86);~~  
              ~~}~~ if the person  
1092        ~~{shall obtain}~~ has obtained a form certified by the Governor's Office of  
              Economic Development under Section  
1093        63N-2-410 that the machinery is integral to the composting or recycling process.

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2. *Page 40, Line 1216:*

1216 located within a recycling market development ~~zone~~ are integral to the composting and recycling

3. *Page 40, Line 1218:*

1218 (a) on a form provided by the ~~State~~ Tax Commission that shall be retained by the taxpayer

4. *Page 40, Line 1224:*

1224 (2) The actions ~~{affect}~~ ~~the~~ ~~following~~ ~~sections~~ ~~take~~ ~~effect~~ ~~for~~ ~~a~~ ~~taxable~~ ~~year~~ ~~beginning~~ ~~on~~

Respectfully,

Steve Eliason  
Chair

5 HB0318.HC1.wpd 3/6/17 7:45 pm jwade/LGE SCH/LGE

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