

1. Line 14 through 15a:

14 →requires a payment settlement entity, such as a marketplace facilitator, to file certain
 15 federal forms $\hat{\$}$ → **for a participating payee with an address in the state** ← $\hat{\$}$ with the State
 15a Tax Commission;

2. Line 602 through 603d:

602 **59-1-1801 (Effective 01/01/26)Definitions.**
 603 As used in this part $\hat{\$}$ → [{2}]:
 603a **(1) "Participating payee" means the same as that term is defined in 26 U.S.C. Sec.**
 603b **6050W.**
 603c **(2) [{"payment"}]"Payment** ← $\hat{\$}$ settlement entity" means the same as that term is
 603d defined in 26 U.S.C. Sec. 6050W.

3. Line 607 through 609:

607 A payment settlement entity that is required to file a return in accordance with 26 U.S.C.
 608 Sec. 6050W shall file a return containing the same information with the commission $\hat{\$}$ → **for**
 607a **each participating payee with an address in Utah** ← $\hat{\$}$:
 609 (1) electronically;