

## 1. Line 135 through 137:

135 State Tax Commission may make rules to establish proper format and information  
 136 required on the form described in [Subsection (5)(e) ~~hat~~ this Subsection (5)] ]  
 136a Subsection (5)(d) ~~hat~~ , including  
 137 submission in an electronic format.

## 2. Line 238 through 242:

238 Subsection (6)(a) to obtain and operate the vehicle; or  
 238a ~~hat~~ (ii) ~~hat~~ [ {~~f~~} ] ~~hat~~ a tow truck operator or tow truck motor carrier that:  
 238b (A) demonstrates that the tow truck operator or tow truck motor carrier has  
 238c authority granted by a person described in Subsection (6)(a) to obtain and  
 238d operate the vehicle, vessel, or outboard motor;  
 238e (B) provides a towing certificate issued by the Department of Transportation  
 238f pursuant to Section 72-9-602; ~~hat~~ [ {~~and~~} ] ~~hat~~  
 238g (C) pays all towing and storage fees ~~hat~~ [ {~~;~~} ]; and ~~hat~~  
 238gi (D) obtains or presents an impound release for the vehicle, vessel, or outboard  
 238gii motor pursuant to Subsection (7)(a). ~~hat~~  
 239 ~~hat~~ [ {~~(iii) is a tow truck operator or tow truck motor carrier that demonstrates that the~~  
 239a ~~tow~~} ] ~~hat~~  
 240 ~~hat~~ [ {~~truck operator or tow truck motor carrier has authority granted by a person~~} ] ~~hat~~  
 241 ~~hat~~ [ {~~described in Subsection (6)(a) to obtain and operate the vehicle.~~} ] ~~hat~~  
 242 (8) (a) For an impounded or a removed vehicle, vessel, or outboard motor not claimed by

## 3. Line 259 through 260b:

259 nonlife essential items contained in the vehicle, vessel, or outboard motor.  
 260 (d) ~~hat~~ [ {~~A~~} ] Except for a vehicle, vessel, or outboard motor being held as  
 260a evidence, a ~~hat~~ tow truck operator, a tow truck motor carrier, or an impound yard  
 260b shall allow a

## 4. Line 264 through 265b:

264 impound fees, or storage fees have been paid.

265 (e) ~~Upon~~ ] **Except for a vehicle, vessel, or outboard motor being**  
265a **held as evidence, upon** ← payment of the towing fee, a tow truck operator, a tow  
265b truck motor carrier, or

5. Line 408 through 409b:

408 outboard motor;  
409 (b) ~~Such~~ → **except for a vehicle, vessel, or outboard motor that has been retrieved by the**  
409a **owner or operator,** ← within two business days of performing the tow truck service  
409b under Subsection

6. Line 595 through 596b:

595 nonlife essential items contained in the vehicle, vessel, or outboard motor.  
596 (d) ~~Upon~~ ] **Except for a vehicle, vessel, or outboard motor being held as**  
596a **evidence, a** ← tow truck operator, a tow truck motor carrier, or an impound yard  
596b shall allow a

7. Line 601 through 602b:

601 or storage fees have been paid.  
602 (e) ~~Upon~~ ] **Except for a vehicle, vessel, or outboard motor being held**  
602a **as evidence, upon** ← payment of the towing fee, a tow truck operator, a tow  
602b truck motor carrier, or