

# 4th Sub. H.B. 60

## State Tax Amendments

Senate Amendments

Amendment 1

March 03, 2025 03:18 PM

Senator **Daniel McCay** proposes the following amendments:

1. *Line 14 through 16:*

- 14 →requires a payment settlement entity, such as a marketplace facilitator, to file certain  
15 federal forms for a participating payee with an address in the state with the State Tax  
Commission;  
16 →clarifies what is a commercial unit for purposes of claiming a commercial energy system

2. *Line 602:*

- 602 **59-1-1801 (Effective 01/01/26)**Definitions.  
603 As used in this part { } :  
(1) "Participating payee" means the same as that term is defined in 26 U.S.C. Sec. 6050W.  
(2) {"payment"} "Payment settlement entity" means the same as that term is 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 for each  
participating payee with an address in Utah:  
609 (1) electronically;