

1st Sub. H.B. 447
Tobacco Amendments

Representative **Jefferson S. Burton** proposes the following amendments:

1. *Line 223 through 229:*

- 223 **59-14-902** Authorization for remote retail sale of a cigar or pipe tobacco.
224 (1) A retailer may make a remote retail sale of a cigar or pipe tobacco in this state if the
225 retailer:
226 (a) **subject to Section 59-14-903**, complies with the licensing {~~z~~} **and** bonding {~~z~~ **and**
227 **taxation**} requirements of this part;
228 (b) subject to Subsection (3), collects and remits the sales and use taxes due under
229 Chapter 12, Sales and Use Tax Act;
229 (c) reports to the commission, on a quarterly basis after remote retail sales of cigars or

2. *Line 230 through 237:*

- 230 pipe tobacco begin:
231 (i) the number of remote retail sales of cigars or pipe tobacco; and
232 (ii) the gross sales amount;
233 (d) { **collects and remits the tax imposed by this part if the retailer meets the requirements**
234 **of Subsection 59-12-107(2)(c)**} **subject to Section 59-14-904, collects and remits the tax**
235 **imposed by this part;**
236 (e) complies with the age and access requirements for cigars or pipe tobacco described
237 in Section 10-8-47 and Title 76, Chapter 9, Part 11, Cigarettes, Tobacco, and
237 Psychotoxic Chemical Solvents; ~~and~~ [{~~and~~}] ~~and~~

3. *Line 308 through 315:*

- 308 identified in the actual cost list.
309 (b) A remote retail sale of a cigar or pipe tobacco that is subject to the tax imposed by
310 this section is not subject to the tax imposed by Section 59-14-302.
311 (3) { **A remote seller that meets the requirements of Subsection 59-12-107(2)(c) shall collect**
312 **the tax imposed by Subsection (1) from a consumer at the time of a remote retail sale of**
313 **a cigar or pipe tobacco.} **If a tax is due under Subsection (2), a remote seller that meets the****
313 **requirements of Subsection 59-12-107(2) shall collect the tax from a consumer at the time of a**
313 **remote retail sale of a cigar or pipe tobacco.**

314 (4) The commission shall deposit the revenue generated by the tax imposed under this
315 section into the General Fund.