

**10-1-303 Definitions.**

As used in this part:

- (1) "Commission" means the State Tax Commission.
- (2) "Contractual franchise fee" means:
  - (a) a fee:
    - (i) provided for in a franchise agreement; and
    - (ii) that is consideration for the franchise agreement; or
  - (b)
    - (i) a fee similar to Subsection (2)(a); or
    - (ii) any combination of Subsections (2)(a) and (b).
- (3)
  - (a) "Delivered value" means the fair market value of the taxable energy delivered for sale or use in the municipality and includes:
    - (i) the value of the energy itself; and
    - (ii) any transportation, freight, customer demand charges, services charges, or other costs typically incurred in providing taxable energy in usable form to each class of customer in the municipality.
  - (b) "Delivered value" does not include the amount of a tax paid under:
    - (i) Title 59, Chapter 12, Sales and Use Tax Act; or
    - (ii) this part.
- (4) "De minimis amount" means an amount of taxable energy that does not exceed the greater of:
  - (a) 5% of the energy supplier's estimated total Utah gross receipts from sales of property or services; or
  - (b) \$10,000.
- (5) "Energy supplier" means a person supplying taxable energy, except that the commission may by rule exclude from this definition a person supplying a de minimis amount of taxable energy.
- (6) "Franchise agreement" means a franchise or an ordinance, contract, or agreement granting a franchise.
- (7) "Franchise tax" means:
  - (a) a franchise tax;
  - (b) a tax similar to a franchise tax; or
  - (c) any combination of Subsections (7)(a) and (b).
- (8) "Person" is as defined in Section 59-12-102.
- (9) "Taxable energy" means gas and electricity.

Amended by Chapter 142, 2010 General Session