

Effective 5/1/2024

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) "Fairpark district" means the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201.
- (7) "Franchise agreement" means a franchise or an ordinance, contract, or agreement granting a franchise.
- (8) "Franchise tax" means:
 - (a) a franchise tax;
 - (b) a tax similar to a franchise tax; or
 - (c) any combination of Subsections (8)(a) and (b).
- (9) "Military authority" means the Military Installation Development Authority, created in Section 63H-1-201.
- (10) "Municipality" means a city or town.
- (11) "Person" is as defined in Section 59-12-102.
- (12) "Point of the mountain authority" means the Point of the Mountain State Land Authority, created in Section 11-59-201.
- (13) "Taxable energy" means gas and electricity.

Amended by Chapter 419, 2024 General Session

Amended by Chapter 438, 2024 General Session