

**Effective 5/10/2016**

**59-12-103.1 Action by Supreme Court of the United States authorizing or action by Congress permitting a state to require certain sellers to collect a sales or use tax -- Collection of tax by commission -- Commission report to Revenue and Taxation Interim Committee -- Revenue and Taxation Interim Committee study -- Division of Finance requirement to make certain deposits.**

- (1) Except as provided in Section 59-12-107.1, a seller shall remit a tax to the commission as provided in Section 59-12-107 if:
  - (a) the Supreme Court of the United States issues a decision authorizing a state to require the following sellers to collect a sales or use tax:
    - (i) a seller that does not meet one or more of the criteria described in Subsection 59-12-107(2)(a); or
    - (ii) a seller that is not a seller required to pay or collect and remit sales and use taxes under Subsection 59-12-107(2)(b); or
  - (b) Congress permits the state to require the following sellers to collect a sales or use tax:
    - (i) a seller that does not meet one or more of the criteria described in Subsection 59-12-107(2)(a); or
    - (ii) a seller that is not a seller required to pay or collect and remit sales and use taxes under Subsection 59-12-107(2)(b).
- (2) The commission shall:
  - (a) collect the tax described in Subsection (1) from the seller:
    - (i) to the extent:
      - (A) authorized by the Supreme Court of the United States; or
      - (B) permitted by Congress; and
    - (ii) beginning on the first day of a calendar quarter as prescribed by the Revenue and Taxation Interim Committee; and
  - (b) make a report to the Revenue and Taxation Interim Committee by electronic means:
    - (i) regarding the actions taken by:
      - (A) the Supreme Court of the United States; or
      - (B) Congress; and
    - (ii)
      - (A) stating the amount of state revenue collected at the time of the report, if any; and
      - (B) estimating the state sales and use tax rate reduction that would offset the amount of state revenue estimated to be collected for the current fiscal year and the next fiscal year; and
  - (c) report to the Revenue and Taxation Interim Committee at:
    - (i) the Revenue and Taxation Interim Committee meeting immediately following the day on which the actions of the Supreme Court of the United States or Congress become effective; and
    - (ii) any other meeting of the Revenue and Taxation Interim Committee as requested by the chairs of the committee.
- (3) The Revenue and Taxation Interim Committee shall after receiving the commission's reports under Subsections (2)(b) and (c):
  - (a) review the actions taken by:
    - (i) the Supreme Court of the United States; or
    - (ii) Congress;
  - (b) direct the commission regarding the day on which the commission is required to collect the tax described in Subsection (1); and
  - (c) make recommendations to the Legislative Management Committee:

- (i) regarding whether as a result of the actions of the Supreme Court of the United States or Congress any provisions of this chapter should be amended or repealed; and
  - (ii) within a one-year period after the day on which the commission makes a report under Subsection (2)(c).
- (4) The Division of Finance shall deposit a portion of the revenue collected under this section into the Remote Sales Restricted Account as required by Section 59-12-103.2.

Amended by Chapter 135, 2016 General Session