

**59-12-104.4 Seller recordkeeping for purposes of higher education textbook exemption --
Rulemaking authority.**

- (1) If a seller described in Subsection 59-12-104(71)(b) makes a sale of a textbook for a higher education course that is exempt under Subsection 59-12-104(71), the seller shall keep a record verifying that the textbook is a textbook for a higher education course.
- (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:
 - (a) prescribing the records a seller shall keep to verify that a textbook is a textbook for a higher education course; or
 - (b) to verify that 51% or more of a seller's sales revenue for the previous calendar quarter are sales of a textbook for a higher education course.

Enacted by Chapter 314, 2011 General Session