

59-12-213 Location of a transaction involving a sale of aircraft, a manufactured home, a mobile home, a modular home, a motor vehicle, or watercraft.

- (1)
 - (a) Except as provided in Subsection (1)(b) or (4), the location of a sale of the following tangible personal property is determined as provided in this section:
 - (i) aircraft;
 - (ii) a manufactured home;
 - (iii) a mobile home;
 - (iv) a modular home;
 - (v) a motor vehicle; or
 - (vi) watercraft.
 - (b) The location of the sale of tangible personal property described in Subsection (1)(a) is determined in accordance with Sections 59-12-211 and 59-12-212 if the tangible personal property described in Subsection (1)(a) is transportation equipment as defined in Section 59-12-211.
- (2) If an item of tangible personal property described in Subsection (1)(a) is sold by a dealer of that tangible personal property, the location of the sale of that tangible personal property is the business location of the dealer.
- (3) If an item of tangible personal property described in Subsection (1)(a) is sold by a person other than a dealer of that tangible personal property, the location of the sale of that tangible personal property is:
 - (a) if the tangible personal property is required to be registered with the state before the tangible personal property is used on a public highway, on a public waterway, on public land, or in the air, the location of the street address at which the tangible personal property is registered; or
 - (b) if the tangible personal property is not required to be registered as provided in Subsection (3) (a), the location of the street address at which the purchaser of the tangible personal property resides.
- (4) This section does not apply to the lease or rental of tangible personal property described in Subsection (1)(a).

Enacted by Chapter 384, 2008 General Session