

59-26-103 Imposition of tax -- Rate.

Subject to Section 59-26-104.5, there is imposed as provided in this part a tax on the purchaser equal to 6.25% of amounts paid or charged for multi-channel video or audio service provided by a multi-channel video or audio service provider:

- (1) within the state; and
- (2) to the extent permitted by federal law.

Amended by Chapter 288, 2007 General Session