

59-27-103 Tax imposed on a sexually explicit business -- Tax imposed on an escort service.

- (1) A tax is imposed on a sexually explicit business equal to 10% of amounts paid to or charged by the sexually explicit business for the following transactions:
 - (a) an admission fee;
 - (b) a user fee;
 - (c) a retail sale of tangible personal property made within the state;
 - (d) a sale of:
 - (i) food and food ingredients as defined in Section 59-12-102; or
 - (ii) prepared food as defined in Section 59-12-102;
 - (e) a sale of a beverage; and
 - (f) any service.
- (2)
 - (a) Except as provided in Subsection (2)(b), a tax is imposed on an escort service equal to 10% of amounts paid or charged by the escort service for any transaction that involves providing an escort to another individual.
 - (b) Notwithstanding Subsection (2)(a), the tax imposed by Subsection (2)(a) does not apply to a transaction that is subject to the tax imposed in Subsection (1).
- (3) The tax imposed by this section:
 - (a) may not be imposed on any sales and use tax collected or paid under Chapter 12, Sales and Use Tax Act; and
 - (b) is subject to an agreement sales and use tax under Chapter 12, Sales and Use Tax Act.
- (4) The commission shall administer this chapter in accordance with Chapter 12, Part 1, Tax Collection.

Enacted by Chapter 214, 2004 General Session