

POSTING ON MOTOR AND SPECIAL FUEL PUMPS

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: Glenn Way

AN ACT RELATING TO REVENUE AND TAXATION; REQUIRING POSTING OF TAX RATE DECALS ON MOTOR FUEL AND SPECIAL FUEL PUMPS; AND REQUIRING THE TAX COMMISSION TO PROVIDE THE DECALS.

This act affects sections of Utah Code Annotated 1953 as follows:

ENACTS:

59-13-104, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-13-104** is enacted to read:

59-13-104. Tax rate decals -- Posted on pump.

(1) Beginning October 1, 1998, a person who sells motor fuel or undyed special fuel in a retail sale shall post a tax rate decal on each motor fuel or undyed special fuel pump or dispensing device.

(2) The commission shall produce the tax rate decals that are required to be posted under Subsection (1).

(3) The decals shall:

(a) clearly and conspicuously disclose the name of each tax and the tax rate of each tax imposed on motor fuel or special fuel;

(b) show the tax imposed separately by federal, state, and local taxing entities; and

(c) be obtained at no cost to motor fuel and special fuel retailers from the commission.