



# House of Representatives *State of Utah*

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February 1, 2000

Mr. Speaker:

The Education Committee reports a favorable recommendation on **H.B. 50**, SALES AND USE TAX - SALES RELATING TO SCHOOLS, by Representative B. Johnson, with the following amendments:

1. Page 9, Line 263: After "paid" insert "to"
2. Page 10, Line 283: After "activity" delete the remainder of Line 283
3. Page 10, Lines 284 through 290: Delete Lines 284 through 290 and insert:  
", except for amounts paid or charged for admission to a school-related event or school-related activity if the amounts paid or charged are passed through to a person:  
(A) other than a:  
(I) school;  
(II) school district;  
(III) nonprofit organization authorized by a school board or a governing body of a private school to organize and direct a competitive secondary school activity; or  
(IV) nonprofit association authorized by a school board or a governing body of a private school to organize and direct a competitive secondary school activity; and  
(B) that is required to collect sales and use taxes under this chapter."
3. Page 10, Line 295: After Line 295 insert:  
"(c) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may make rules defining the term "passed through."

Respectfully,

Lloyd Frandsen  
Committee Chair

Voting: 7-6-0

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Bill Number

Action Class

Action Code

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