

**SALES TAX REFUND FOR QUALIFIED  
EMERGENCY FOOD AGENCIES**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Judy Ann Buffmire**

**This act modifies the Sales and Use Tax Act by allowing an association of governments created under the Interlocal Cooperation Act to claim a sales tax refund as a qualified emergency food agency, and making technical changes. This act takes effect on July 1, 2001.**

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

AMENDS:

**59-12-901**, as enacted by Chapter 264, Laws of Utah 1997

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

Section 1. Section **59-12-901** is amended to read:

**59-12-901. Definitions.**

As used in this part:

(1) "Association of governments" means the following created under the authority of Title 11, Chapter 13, Interlocal Cooperation Act:

(a) an association of governments; or

(b) a regional council that acts as an association of governments.

~~(1)~~ (2) "Consumer price index" is as described in Section (1)(f)(4), Internal Revenue Code, and defined in Section (1)(f)(5), Internal Revenue Code.

~~(2)~~ (3) "Pounds of food donated" means the aggregate number of pounds of food donated to a qualified emergency food agency:

(a) on or after January 1, 1998; and

(b) for which sales or use tax was paid under Part 1, Tax Collection, by the person donating the food.

~~(3)~~ (4) "Qualified emergency food agency" means an organization that is:

28 (a) [is] (i) exempt from federal income taxation under Section 501(c)(3), Internal Revenue  
29 Code; or

30 (ii) an association of governments;

31 (b) as part of its activities operates a program~~[, the]~~ that has as the program's primary  
32 purpose [of which is] to:

33 (i) warehouse and distribute food to other agencies and organizations providing food to  
34 low-income persons; or

35 (ii) provide food directly to low-income persons; and

36 (c) is certified to claim a refund by the Division of Community Development created in  
37 Section 9-4-201.

38 Section 2. **Effective date.**

39 This act takes effect on July 1, 2001.

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**Legislative Review Note**  
**as of 1-18-01 11:45 AM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**