

**SALES AND USE TAX - LOCATION OF  
TRANSACTIONS**

2002 GENERAL SESSION

STATE OF UTAH

**Sponsor: Wayne A. Harper**

**This act modifies the Sales and Use Tax Act to change the requirements for determining the location of where certain public utility transactions occur and to address reporting requirements. This act makes technical changes. This act takes effect on January 1, 2003.**

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

AMENDS:

**59-12-207**, as renumbered and amended by Chapters 5 and 47, Laws of Utah 1987

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

Section 1. Section **59-12-207** is amended to read:

**59-12-207. Report of tax collections -- Point of sale when retailer has no permanent place of business or more than one place of business is determined by rule of commission -- Public utilities.**

[~~Alt~~] (1) Any sales and use taxes collected under this part shall be reported to the commission on forms [~~which~~] that accurately identify the location where the [~~sale or use~~] transaction [~~was~~] resulting in a tax under this chapter is consummated. [~~If~~]

(2) For purposes of this part, the location of where a transaction is consummated:

(a) is determined under rules of the commission if:

(i) a retailer has no permanent place of business in the state; or

(ii) has more than one place of business[~~the place or places at which the retail sales are consummated for the purposes of this part shall be determined under rules of the commission. In those counties where the taxes herein authorized are imposed, public utilities as defined by Title 54, are not obligated to determine the place or places within any county where public utility services are rendered, and the commission shall apportion to cities and towns within the respective counties, revenues arising from such services, on an equitable basis pursuant to an appropriate formula and under rules to be prescribed and adopted by it.~~]; and

(b) is where a purchaser receives the following products or services sold by a public utility, as defined in Section 54-2-1, to that purchaser:

(i) gas;

(ii) electricity; or

(iii) telephone services.

(3) The form required under Subsection (1) shall:

(a) accompany the sales and use tax returns required under this chapter; and

(b) identify the location of any transaction consummated during the return filing period.

(4) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission shall make rules regarding the determination of the location of where under Subsection (2)(a) a transaction is consummated.

**Section 2. Effective date.**

This act takes effect on January 1, 2003.