

28 ~~counties, revenues arising from such services, on an equitable basis pursuant to an appropriate~~
29 ~~formula and under rules to be prescribed and adopted by it.]; and~~

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

32 (i) gas;

33 (ii) electricity; or

34 (iii) telephone services.

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

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

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

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

41 **Section 2. Effective date.**

42 This act takes effect on January 1, 2003.

Legislative Review Note
as of 1-11-02 2:41 PM

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

Office of Legislative Research and General Counsel