

TAXES OR CHARGES ON TELECOMMUNICATIONS SERVICE

Senator **Curtis S. Bramble** proposes the following amendments:

1. Page 1, Line 14: After "2002." insert "**This act provides a coordination clause.**"

2. Page 38, Line 1158: After line 1158 insert:
"Section 11. **Coordination clause.**
If this bill and H.B. 249, Sales and Use Tax -- Location of Transactions, both pass, it is the intent of the Legislature that the Office of Legislative Research and General Counsel shall prepare the database so that Section 59-12-207 shall 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 -- Mobile telecommunications service.
~~[A#] (1) Except as provided in Subsection (5), 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. [H]~~
(2) Except as provided in Subsection (5), 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) Subject to Subsection (5) and 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.

(5) Notwithstanding Subsections (1) and (2), mobile telecommunications service is subject to the sourcing rules provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq."