

H.B. 107

AMENDMENTS TO TAXES, FEES, OR CHARGES

Senator **Lyle W. Hillyard** proposes the following amendments:

1. Page 1, Line 23

House Committee Amendments

2-17-2005:

After Line 23 insert "This bill provides coordination clauses."

2. Page 9a, Line 257

House Committee Amendments

2-17-2005:

After Line 257 insert:

"Section 6. Coordinating H.B. 107 with H.B. 18.

If this H.B. 107 and H.B. 18, Transportation Investment Act, both pass, including any subsequent amendment or substitute to H.B. 18, it is the intent of the Legislature that the Office of Legislative Research and General Counsel in preparing the Utah Code database for publication include in the Section 59-12-103 in effect on July 1, 2005 the amendments made by H.B. 18 to Section 59-12-103(Effective July 1, 2005)."

"Section 7. Coordinating H.B. 107 with S.B. 127.

If this H.B. 107 and S.B. 127, Tax, Fee, or Charge Amendments, both pass, including any subsequent amendment or substitute to S.B. 127, it is the intent of the Legislature that the Office of Legislative Research and General Counsel in preparing the Utah Code database for publication:

(1) include in the Section 59-12-103 in effect on July 1, 2005 the changes made by S.B. 127 to Section 59-12-103(Effective July 1, 2005);

(2) provide that:

(a) the enactment of Section 59-12-104.3 made by S.B. 127 takes effect on July 1, 2006; and

(b) beginning on July 1, 2005, through June 30, 2006, Section 59-12-104.3 shall read as follows:

"59-12-104.3. Credit for certain repossessions of a motor vehicle.

(1) Subject to Subsection (2), a seller of a motor vehicle may claim a credit for a tax under this chapter:

(a) that the seller collected; and

(b) on a motor vehicle that:

(i) has been repossessed; and

(ii) that the seller resells.

(2) The amount of the credit allowed by Subsection (1) is equal to the product of:

(a) the portion of the motor vehicle's purchase price that:

(i) was subject to a tax under this chapter; and

(ii) remains unpaid at the time of the repossession of the motor vehicle; and
(b) the tax rate:
(i) (A) for a seller that collects a tax in accordance with Subsection 59-12-107(1)(b), described in
Subsection 59-12-103(2)(b)(ii); or
(B) for a seller other than a seller described in Subsection (2)(b)(i)(A), described in Subsection
59-12-103(2)(a);
(ii) imposed on the motor vehicle's purchase price; and
(iii) imposed on the date the motor vehicle was purchased by the person that owns the motor vehicle at the
time of the repossession." ;
(3) provide that the amendments to Section 59-12-122 made by S.B. 127 take effect on July 1, 2006; and
(4) include in the Section 59-12-205 in effect on July 1, 2005 the changes made by S.B. 127 to Section
59-12-205."

"Section 8. Coordinating H.B. 107 with S.B. 204.

If this H.B. 107 and S.B. 204, Sales and Use Tax Diversions, both pass, including any subsequent
amendment or substitute to S.B. 204, it is the intent of the Legislature that the Office of Legislative
Research and General Counsel in preparing the Utah Code database for publication include in the Section
59-12-103 in effect on July 1, 2005 the amendments made by S.B. 204 to Section 59-12-103(Effective July
1, 2005)."