



House of Representatives *State of Utah*

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February 3, 2006

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 147**,
REVISIONS TO DISTRIBUTION OF SALES AND USE TAX REVENUE, by Representative S. Wyatt,
with the following amendments:

1. *Page 1, Lines 16 through 19:*

- 16 ▶ establishes a procedure for a county, and a two-thirds majority of the
 municipalities within a
17 county, to agree to an alternate distribution formula for certain local option sales
18 and use tax revenues within the incorporated and unincorporated areas of the
19 county;

2. *Page 2, Lines 43 through 46:*

- 43 ▶ establishes a procedure for a county, and a two-thirds majority of the
 municipalities within a
44 county, to reinstate the local option sales and use tax revenue distribution formula
45 that applies to counties and municipalities that have not adopted an alternate
46 distribution formula under this bill; and

3. *Page 9, Lines 271 through 273:*

- 271 (a) subject to Subsections (4) and (5), the county legislative body and a two-
 thirds majority of the
- 272 municipalities that are, in whole or in part, within that county agree, in writing, to an
 alternate
- 273 distribution formula; and

4. *Page 12, Lines 338 through 340:*

- 338 (a) subject to Subsection (11), the county legislative body and a two-
 thirds majority of the

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339 municipalities that are, in whole or in part, within that county, agree, in writing, to remove
the
340 designation as an alternate disbursal area; and

1. *Page 1, Lines 16 through 19:*

16 ▶ establishes a procedure for a county, and a majority of the municipalities within
a
17 county, or, for a county with less than seven municipalities within the county, all of
the municipalities within the county, to agree to an alternate distribution formula for
certain local option sales
18 and use tax revenues within the incorporated and unincorporated areas of the
19 county;

2. *Page 2, Lines 43 through 46:*

43 ▶ establishes a procedure for a county, and a majority of the municipalities within
a
44 county, or, for a county with less than seven municipalities within the county, all of
the municipalities within the county, to reinstate the local option sales and use tax
revenue distribution formula
45 that applies to counties and municipalities that have not adopted an alternate
46 distribution formula under this bill; and

3. *Page 9, Lines 267 through 273:*

267 (3) A county shall be designated as an alternate disbursal area by the commission on
268 the first day of the first calendar month after a 90-day period beginning on the day on
which the
269 commission receives written notice from the county that an alternate distribution formula
is
270 approved under Subsection (3)(b), if:
271 (a) subject to Subsections (4) and (5) {-.} ∴
(i) for a county with seven or more municipalities that are, in whole
or in part, within the county, the county legislative body and a majority of the



272 municipalities that are, in whole or in part, within that county agree, in writing, to an
alternate

273 distribution formula ; or

(ii) for a county with less than seven municipalities that are, in whole or in
part, within the county, the county legislative body and each municipality that is, in
whole or in part, within that county agree, in writing, to an alternate distribution
formula ; and

4. *Page 11, Line 336 through Page 12, Line 340:*

336 (9) Subject to Subsection (10), the commission shall remove a county's designation
as

337 an alternate disbursal area if:

338 (a) subject to Subsection (11) {-} ;

(i) for a county with seven or more municipalities that are, in whole
or in part, within the county, the county legislative body and a majority of the
339 municipalities that are, in whole or in part, within that county, agree, in writing, to remove
the

340 designation as an alternate disbursal area ; or

(ii) for a county with less than seven municipalities that are, in whole or in
part, within the county, the county legislative body and each municipality that is, in
whole or in part, within that county agree, in writing, to remove the designation as an
alternate disbursal area ; and

Respectfully,

Wayne A. Harper
Committee Chair

Voting: 8-5-2

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