



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • WEST OFFICE BUILDING, SUITE W115
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February 21, 2006

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 233**, SALES AND USE TAX REVISIONS, by Senator C. Bramble, with the following amendments:

1. *Page 1, Line 21:*

21 ▶ addresses the effective date of certain tax rate increases, repeals . or tax rate changes;

2. *Page 36, Line 1103:*

1103 (b) to amend the Streamlined Sales and Use Tax Agreement.

3. *Page 42, Lines 1277 through 1280:*

1277 (B) ~~{Notwithstanding Subsection (3)(c)(iii)(A), if}~~ If a needed population estimate is not
1278 available from the United States Census Bureau, population figures shall be derived from
 the
1279 estimate from the Utah Population Estimates Committee created by executive order of the
1280 governor.

4. *Page 46, Line 1422:*

1422 (B) permitted by Congress; and

5. *Page 48, Line 1457:*

1457 (A) is no longer doing business in ~~{the}~~ this state; and

6. *Page 48, Lines 1464 through 1467:*

1464 (b) the tax rate ~~{imposed by}~~ ;
(i) (A) for a seller that collects a tax in accordance with Subsection 59-12-

Bill Number

SB0233

Action Class

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Action Code

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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):

1465 {~~(i)~~} (ii) imposed on the motor vehicle's purchase price; and
1466 {~~(ii)~~} (iii) imposed on the date the motor vehicle was purchased by the person that owns
the motor
1467 vehicle at the time of the repossession.

7. *Page 73, Lines 2250 through 2252:*

2250 (b) The commission shall proportionally reduce {~~quarterly~~} monthly
distributions to any county,
2251 city, or town that, but for the reduction, would receive a distribution in excess of 1% of the
2252 sales and use tax revenue collected within the boundaries of the county, city, or town.

8. *Page 123, Lines 3794 through 3795:*

3794 (C) on any amounts paid or charged by a seller that collects a tax under
Subsection
3795 59-12-107(1)(b).

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 5-0-3

3 SB0233.SCI.WPD bhowe/BRH RLR/BRH 2/21/06 4:27 pm

