



# UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • WEST OFFICE BUILDING, SUITE W115  
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January 23, 2007

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 142, SALES AND USE TAX EXEMPTIONS AND REFUND FOR CERTAIN BUSINESS INPUTS**, by Senator H. Stephenson, with the following amendments:

1. *Page 41, Line 1259 through Page 42, Line 1276:*

1259 (c) amounts paid or charged on or after July 1, 2010, for a purchase or lease by an  
1260 establishment described in NAICS ~~{Sector 21, Mining}~~ Subsector 212, Mining  
(except Oil and Gas), or NAICS Code 213113, Support Activities for Coal Mining,  
213114, Support Activities for Metal Mining, 213115, Support Activities for  
Nonmetallic Minerals (except Fuels) Mining, 511210, Software  
1261 Publishers, 5415, Computer Systems Design and Related Services, or 54171, Research  
and  
1262 Development in the Physical, Engineering, and Life Sciences, of the 2002 North American  
1263 Industry Classification System of the federal Executive Office of the President, Office of  
1264 Management and Budget:

2. *Page 55, Lines 1671 through 1680:*

1671 (1) Subject to the other provisions of this section, for a purchase or lease described in  
1672 Subsection (2) made on or after July 1, 2007, but on or before June 30, 2010, an  
establishment

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1673 described as follows in the 2002 North American Industry Classification System of the federal  
1674 Executive Office of the President, Office of Management and Budget, may claim a refund of  
1675 sales and use taxes under this chapter paid by that establishment:  
1676 (a) NAICS ~~{Sector 21, Mining}~~ **Subsector 212, Mining (except Oil and Gas)** ;  
= **(b) NAICS Code 213113, Support Activities for Coal Mining;**  
**(c) NAICS Code 213114, Support Activities for Metal Mining;**  
**(d) NAICS Code 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining;**  
1677 ~~{(b)}~~ **(e)** NAICS Code 511210, Software Publishers;  
1678 ~~{(c)}~~ **(f)** NAICS Code 5415, Computer Systems Design and Related Services; or  
1679 ~~{(d)}~~ **(g)** NAICS Code 54171, Research and Development in the Physical, Engineering,  
and  
1680 Life Sciences.

Respectfully,

Wayne L. Niederhauser  
Committee Chair

Voting: 6-0-2

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