

2nd Sub. S.B. 223
TAX AMENDMENTS

Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 3, Line 74:*

74 from 1% to 1.1%; and

= ▶ enacts an additional state sales and use tax and provides that the revenues collected from the tax shall be deposited into the General Fund;

2. *Page 5, Line 129:*

129 59-10-1206.9, Utah Code Annotated 1953

= 59-12-1801, Utah Code Annotated 1953
59-12-1802, Utah Code Annotated 1953
59-12-1803, Utah Code Annotated 1953

3. *Page 158, Line 4877:*

4877 the commission may by rule define the term "catalogue sale."

= Section 32. Section 59-12-1801 is enacted to read:

Part 18. Additional State Sales and Use Tax Act

59-12-1801. Title.

This part is known as the "Additional State Sales and Use Tax Act."

Section 33. Section 59-12-1802 is enacted to read:

59-12-1802. State sales and use tax -- Base -- Rate -- Revenues deposited into General Fund.

(1) If a county does not impose a tax under Part 11, County Option Sales and Use Tax, a tax shall be imposed within the county under this section by the state:

(a) on the transactions described in Subsection 59-12-103(1);

(b) at a rate of .25%; and

(c) beginning on January 1, 2008, and ending on the day on which the county imposes a tax under Part 11, County Option Sales and Use Tax.

(2) Notwithstanding Subsection (1), a tax under this section may not be imposed on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

(3) For purposes of Subsection (1), the location of a transaction shall be determined in accordance with Section 59-12-207.

(4) Revenues collected from the sales and use tax imposed by this section, after subtracting

amounts a seller retains in accordance with Section 59-12-108, shall be deposited into the General Fund.

Section 34. Section 59-12-1803 is enacted to read:

59-12-1803. Enactment or repeal of tax -- Effective date -- Administration, collection, and enforcement of tax.

(1) Subject to Subsections (2) and (3), a tax rate repeal or a tax rate change for a tax imposed under this part shall take effect on the first day of a calendar quarter.

(2) (a) For a transaction described in Subsection (2)(c), the enactment of a tax shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax if the billing period for the transaction begins before the effective date of the tax under this part.

(b) For a transaction described in Subsection (2)(c), the repeal of a tax shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax if the billing period for the transaction begins before the effective date of the repeal of the tax imposed under this part.

(c) Subsections (2)(a) and (b) apply to transactions subject to a tax under:

(i) Subsection 59-12-103(1)(b);

(ii) Subsection 59-12-103(1)(c);

(iii) Subsection 59-12-103(1)(d);

(iv) Subsection 59-12-103(1)(e);

(v) Subsection 59-12-103(1)(f);

(vi) Subsection 59-12-103(1)(g);

(vii) Subsection 59-12-103(1)(h);

(viii) Subsection 59-12-103(1)(i);

(ix) Subsection 59-12-103(1)(j); or

(x) Subsection 59-12-103(1)(k).

(3) (a) If a tax due under this part on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax under this part takes effect:

(i) on the first day of a calendar quarter; and

(ii) beginning 60 days after the effective date of the enactment or repeal of the tax under this part.

(b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(4) A tax imposed by this part shall be administered, collected, and enforced in accordance with:

(a) the same procedures used to administer, collect, and enforce the tax under Part 1, Tax Collection; and

(b) Chapter 1, General Taxation Policies.

Renumber remaining sections accordingly.