

**Senator Brent H. Goodfellow** proposes the following substitute bill:

**INITIATIVE AND REFERENDUM PETITION AMENDMENTS**

2008 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Brent H. Goodfellow**

House Sponsor: Kevin S. Garn

---

**LONG TITLE**

**General Description:**

This bill modifies provisions that govern requirements for state and local initiative petitions and local referendum petitions.

**Highlighted Provisions:**

This bill:

- ▶ requires that a law that is proposed through a state or local initiative contain a title that clearly expresses the subject of the proposed law;
- ▶ requires that a law proposed through a state or local initiative contain only one subject;
- ▶ changes the deadline for submitting signature packets for statewide initiative petitions from June 1 to April 15;
- ▶ changes the deadline for submitting signature packets for local initiatives and local referenda from 120 days before the election to April 15;
- ▶ changes signature verification deadlines, circulation finance disclosure deadlines, and appeal deadlines to accommodate the change in the deadline for submitting the signature packets;
- ▶ moves referenda provisions related to the imposition of a county option sales tax ordinance from Title 59, Revenue and Taxation, to the Election Code;



- 26           ▶ provides that uniform signature verification timelines be applied to all local
- 27 referenda; and
- 28           ▶ makes technical changes.

29 **Monies Appropriated in this Bill:**

30           None

31 **Other Special Clauses:**

32           None

33 **Utah Code Sections Affected:**

34 **AMENDS:**

- 35           **20A-7-201**, as last amended by Laws of Utah 2003, Chapter 304
- 36           **20A-7-202**, as last amended by Laws of Utah 2003, Chapter 304
- 37           **20A-7-205.5**, as enacted by Laws of Utah 1999, Chapter 109
- 38           **20A-7-206**, as last amended by Laws of Utah 2005, Chapter 80
- 39           **20A-7-207**, as last amended by Laws of Utah 2003, Chapter 304
- 40           **20A-7-502**, as last amended by Laws of Utah 1997, Chapter 278
- 41           **20A-7-506**, as last amended by Laws of Utah 2005, Chapter 236
- 42           **20A-7-606**, as last amended by Laws of Utah 2007, Chapter 78
- 43           **20A-7-609**, as last amended by Laws of Utah 1995, Chapter 340
- 44           **59-12-1102**, as last amended by Laws of Utah 2006, Chapter 253



46 *Be it enacted by the Legislature of the state of Utah:*

47           Section 1. Section **20A-7-201** is amended to read:

48           **20A-7-201. Statewide initiatives -- Signature requirements -- Submission to the**  
49 **Legislature or to a vote of the people.**

50           (1) (a) A person seeking to have an initiative submitted to the Legislature for approval  
51 or rejection shall obtain:

- 52           (i) legal signatures equal to 5% of the cumulative total of all votes cast for all
- 53 candidates for governor at the last regular general election at which a governor was elected; and
- 54           (ii) from each of at least 26 Utah State Senate districts, legal signatures equal to 5% of
- 55 the total of all votes cast in that district for all candidates for governor at the last regular
- 56 general election at which a governor was elected.

57 (b) If, at any time not less than ten days before the beginning of an annual general  
58 session of the Legislature, the lieutenant governor declares sufficient any initiative petition that  
59 is signed by enough voters to meet the requirements of this Subsection (1), the lieutenant  
60 governor shall deliver a copy of the petition and the cover sheet required by Subsection (1)(c)  
61 to the president of the Senate, the speaker of the House, and the director of the Office of  
62 Legislative Research and General Counsel.

63 (c) In delivering a copy of the petition, the lieutenant governor shall include a cover  
64 sheet that contains:

65 (i) the cumulative total of all votes cast for all candidates for governor at the last  
66 regular general election at which a governor was elected;

67 (ii) the total of all votes cast in each Utah State Senate district for all candidates for  
68 governor at the last regular general election at which a governor was elected;

69 (iii) the total number of certified signatures received for the submitted initiative; and

70 (iv) the total number of certified signatures received from each Utah State Senate  
71 district for the submitted initiative.

72 (2) (a) A person seeking to have an initiative submitted to a vote of the people for  
73 approval or rejection shall obtain:

74 (i) legal signatures equal to 10% of the cumulative total of all votes cast for all  
75 candidates for governor at the last regular general election at which a governor was elected; and

76 (ii) from each of at least 26 Utah State Senate districts, legal signatures equal to 10% of  
77 the total of all votes cast in that district for all candidates for governor at the last regular  
78 general election at which a governor was elected.

79 (b) [~~If, at any time not less than four months before any regular general election,]~~ If an  
80 initiative petition meets the requirements of this part and the lieutenant governor declares  
81 [sufficient any] the initiative petition [that is signed by enough legal voters to meet the  
82 requirements of this subsection] to be sufficient, the lieutenant governor shall submit the  
83 proposed law to a vote of the people at the next regular general election.

84 (3) The lieutenant governor shall provide the following information from the official  
85 canvass of the last regular general election at which a governor was elected to any interested  
86 person:

87 (a) the cumulative total of all votes cast for all candidates for governor; and

88 (b) for each Utah State Senate district, the total of all votes cast in that district for all  
89 candidates for governor.

90 Section 2. Section **20A-7-202** is amended to read:

91 **20A-7-202. Statewide initiative process -- Application procedures -- Time to**  
92 **gather signatures -- Grounds for rejection.**

93 (1) Persons wishing to circulate an initiative petition shall file an application with the  
94 lieutenant governor.

95 (2) The application shall contain:

96 (a) the name and residence address of at least five sponsors of the initiative petition;

97 (b) a statement indicating that each of the sponsors:

98 (i) is a resident of Utah; and

99 (ii) has voted in a regular general election in Utah within the last three years;

100 (c) the signature of each of the sponsors, attested to by a notary public;

101 (d) a copy of the proposed law~~[-and]~~ that includes:

102 (i) the title of the proposed law, which clearly expresses the subject of the law; and

103 (ii) the text of the proposed law; and

104 (e) a statement indicating whether or not persons gathering signatures for the petition  
105 may be paid for doing so.

106 (3) The application and its contents are public when filed with the lieutenant governor.

107 (4) (a) The sponsors shall qualify the petition for the regular general election ballot no  
108 later than one year after the application is filed.

109 (b) If the sponsors fail to qualify the petition for that ballot, the sponsors must:

110 (i) submit a new application;

111 (ii) obtain new signature sheets; and

112 (iii) collect signatures again.

113 (5) The lieutenant governor shall reject the application and not issue circulation sheets  
114 if:

115 (a) the law proposed by the initiative is patently unconstitutional;

116 (b) the law proposed by the initiative is nonsensical;

117 (c) the proposed law could not become law if passed; [~~or~~]

118 (d) the law contains more than one subject;

119           (e) the subject of the law is not clearly expressed in the law's title; or  
120           ~~[(d)]~~ (f) the law proposed by the initiative is identical or substantially similar to a law  
121 proposed by an initiative that was submitted to the county clerks and lieutenant governor for  
122 certification and evaluation within two years preceding the date on which the application for  
123 this initiative was filed.

124           Section 3. Section **20A-7-205.5** is amended to read:

125           **20A-7-205.5. Initial disclosures -- Paid circulators.**

126           (1) When petitions are being circulated by paid circulators, the sponsors of the  
127 initiative shall file a report with the lieutenant governor on the ~~[last]~~ second Tuesday in ~~[April]~~  
128 March of the year of the regular general election and on the Tuesday before the regular general  
129 election.

130           (2) The report shall contain:

131           (a) the names of the sponsors; and

132           (b) the name of the proposed measure for which petitions are being circulated by paid  
133 circulators.

134           Section 4. Section **20A-7-206** is amended to read:

135           **20A-7-206. Submitting the initiative petition -- Certification of signatures by the**  
136 **county clerks -- Transfer to lieutenant governor.**

137           (1) In order to qualify an initiative petition for placement on the regular general  
138 election ballot, the sponsors shall deliver each signed and verified initiative packet to the  
139 county clerk of the county in which the packet was circulated ~~[by the June 1]~~ no later than  
140 April 15 before the regular general election.

141           (2) No later than ~~[June 15]~~ May 1 before the regular general election, the county clerk  
142 shall:

143           (a) check the names of all persons completing the verification for the initiative packet  
144 to determine whether or not those persons are residents of Utah and are at least 18 years old;  
145 and

146           (b) submit the name of each of those persons who is not a Utah resident or who is not  
147 at least 18 years old to the attorney general and county attorney.

148           (3) No later than ~~[July 1]~~ May 15 before the regular general election, the county clerk  
149 shall:

150 (a) determine whether or not each signer is a registered voter according to the  
151 requirements of Section 20A-7-206.3;

152 (b) certify on the petition whether or not each name is that of a registered voter; and

153 (c) deliver all of the packets to the lieutenant governor.

154 (4) In order to qualify an initiative petition for submission to the Legislature, the  
155 sponsors shall deliver each signed and verified initiative packet to the county clerk of the  
156 county in which the packet was circulated by the November 15 before the annual general  
157 session of the Legislature.

158 (5) No later than December 1 before the annual general session of the Legislature, the  
159 county clerk shall:

160 (a) check the names of all persons completing the verification for the initiative packet  
161 to determine whether or not those persons are Utah residents and are at least 18 years old; and

162 (b) submit the name of each of those persons who is not a Utah resident or who is not  
163 at least 18 years old to the attorney general and county attorney.

164 (6) No later than December 15 before the annual general session of the Legislature, the  
165 county clerk shall:

166 (a) determine whether or not each signer is a registered voter according to the  
167 requirements of Section 20A-7-206.3;

168 (b) certify on the petition whether or not each name is that of a registered voter; and

169 (c) deliver all of the packets to the lieutenant governor.

170 (7) Initiative packets are public once they are delivered to the county clerks.

171 (8) The sponsor or their representatives may not retrieve initiative packets from the  
172 county clerks once they have submitted them.

173 Section 5. Section **20A-7-207** is amended to read:

174 **20A-7-207. Evaluation by the lieutenant governor.**

175 (1) When each initiative packet is received from a county clerk, the lieutenant governor  
176 shall check off from his record the number of each initiative packet filed.

177 (2) (a) After all of the initiative packets have been received by the lieutenant governor,  
178 the lieutenant governor shall:

179 (i) count the number of the names certified by the county clerks that appear on each  
180 verified signature sheet; and

181 (ii) declare the petition to be sufficient or insufficient by [~~July 6~~] June 1 before the  
182 regular general election.

183 (b) If the total number of certified names from each verified signature sheet equals or  
184 exceeds the number of names required by Section 20A-7-201, the lieutenant governor shall  
185 mark upon the front of the petition the word "sufficient."

186 (c) If the total number of certified names from each verified signature sheet does not  
187 equal or exceed the number of names required by Section 20A-7-201, the lieutenant governor  
188 shall mark upon the front of the petition the word "insufficient."

189 (d) The lieutenant governor shall immediately notify any one of the sponsors of his  
190 finding.

191 (3) Once a petition is declared insufficient, the sponsors may not submit additional  
192 signatures to qualify the petition for the pending regular general election.

193 (4) (a) If the lieutenant governor refuses to accept and file any initiative petition that a  
194 sponsor believes is legally sufficient, any voter may, by [~~July 20~~] June 15, apply to the supreme  
195 court for an extraordinary writ to compel the lieutenant governor to do so.

196 (b) The supreme court shall:

197 (i) determine whether or not the initiative petition is legally sufficient; and

198 (ii) certify its findings to the lieutenant governor by July 30.

199 (c) If the supreme court certifies that the initiative petition is legally sufficient, the  
200 lieutenant governor shall file it, with a verified copy of the judgment attached to it, as of the  
201 date on which it was originally offered for filing in his office.

202 (d) If the supreme court determines that any petition filed is not legally sufficient, the  
203 supreme court may enjoin the lieutenant governor and all other officers from certifying or  
204 printing the ballot title and numbers of that measure on the official ballot for the next election.

205 Section 6. Section **20A-7-502** is amended to read:

206 **20A-7-502. Local initiative process -- Application procedures.**

207 (1) Persons wishing to circulate an initiative petition shall file an application with the  
208 local clerk.

209 (2) The application shall contain:

210 (a) the name and residence address of at least five sponsors of the initiative petition;

211 (b) a statement indicating that each of the sponsors:

- 212 (i) is a registered voter; and
- 213 (ii) (A) if the initiative seeks to enact a county ordinance, has voted in a regular general  
214 election in Utah within the last three years; or
- 215 (B) if the initiative seeks to enact a municipal ordinance, has voted in a regular  
216 municipal election in Utah:
  - 217 (I) except as provided in Subsection (2)(b)(ii)(B)(II), within the last three years; or
  - 218 (II) within the last five years, if the sponsor's failure to vote within the last three years  
219 is due to the sponsor's residing in a municipal district that participates in a municipal election  
220 every four years;
- 221 (c) the signature of each of the sponsors, attested to by a notary public; and
- 222 (d) a copy of the proposed law[-] that includes:
  - 223 (i) the title of the proposed law, which clearly expresses the subject of the law; and
  - 224 (ii) the text of the proposed law.
- 225 (3) A proposed law submitted under this section may not contain more than one  
226 subject.

227 Section 7. Section **20A-7-506** is amended to read:

228 **20A-7-506. Submitting the initiative petition -- Certification of signatures by the**  
229 **county clerks -- Transfer to local clerk.**

- 230 (1) [~~No later than 120 days before any regular general election, for county initiatives,~~  
231 ~~or municipal general election, for municipal initiatives, the] The sponsors shall deliver each  
232 signed and verified initiative packet to the county clerk of the county in which the packet was  
233 circulated[-] no later than:
  - 234 (a) for county initiatives, no later than the April 15 falling before the regular general  
235 election; or
  - 236 (b) for municipal initiatives, no later than the April 15 falling before the municipal  
237 general election.~~
- 238 (2) No later than [~~90 days before any general election] May 1, the county clerk shall:
  - 239 (a) check the names of all persons completing the verification on the back of each  
240 signature sheet to determine whether or not those persons are residents of Utah and are at least  
241 18 years old; and
  - 242 (b) submit the name of each of those persons who is not a Utah resident or who is not~~



243 at least 18 years old to the attorney general and county attorney.

244 (3) No later than ~~[60 days before any general election]~~ May 15, the county clerk shall:

245 (a) determine whether or not each signer is a voter according to the requirements of  
246 Section 20A-7-506.3;

247 (b) certify on the petition whether or not each name is that of a voter; and

248 (c) deliver all of the packets to the local clerk.

249 Section 8. Section ~~20A-7-606~~ is amended to read:

250 **20A-7-606. Submitting the referendum petition -- Certification of signatures by**  
251 **the county clerks -- Transfer to local clerk.**

252 (1) ~~[No later than 120 days before any regular general election for county referenda,~~  
253 ~~or municipal general election for local referenda, the]~~ The sponsors shall deliver each signed  
254 and verified referendum packet to the county clerk of the county in which the packet was  
255 circulated[-];

256 (a) for county referenda, no later than the April 15 falling before the regular general  
257 election;

258 (b) for municipal referenda, no later than the April 15 falling before the municipal  
259 general election; or

260 (c) for referenda held in relation to the adoption of an ordinance imposing a county  
261 option sales and use tax under Section 59-12-1102, no later than 100 days before the election  
262 that the referendum qualifies for under Subsection 20A-7-609(2)(c).

263 (2) No later than ~~[90 days before any general election]~~ May 1, the county clerk shall:

264 (a) check the names of all persons completing the verification on the back of each  
265 signature sheet to determine whether or not those persons are Utah residents and are at least 18  
266 years old; and

267 (b) submit the name of each of those persons who is not a Utah resident or who is not  
268 at least 18 years old to the attorney general and county attorney.

269 (3) No later than ~~[60 days before any general election]~~ May 15, the county clerk shall:

270 (a) determine whether or not each signer is a registered voter according to the  
271 requirements of Section 20A-7-606.3;

272 (b) certify on the referendum petition whether or not each name is that of a registered  
273 voter; and

274 (c) deliver all of the referendum packets to the local clerk.

275 Section 9. Section **20A-7-609** is amended to read:

276 **20A-7-609. From of ballot -- Manner of voting.**

277 (1) The local clerk shall ensure that the number and ballot title are printed upon the  
278 official ballot with, immediately to the right of them, the words "For" and "Against," each word  
279 followed by a square in which the elector may indicate his vote.

280 (2) (a) [~~Unless~~] Except as provided in Subsection (2)(c), and unless the county  
281 legislative body calls a special election, the county clerk shall ensure that county referenda that  
282 have qualified for the ballot appear on the next regular general election ballot.

283 (b) Unless the municipal legislative body calls a special election, the municipal  
284 recorder or clerk shall ensure that municipal referenda that have qualified for the ballot appear  
285 on the next regular municipal election ballot.

286 (c) For referenda held in relation to the adoption of an ordinance imposing a county  
287 option sales and use tax under Section 59-12-1102, the county clerk shall ensure that referenda  
288 that have qualified for the ballot appear on the ballot at the earlier of:

289 (i) the next regular general election that is more than 155 days after the date of the  
290 adoption of the ordinance; or

291 (ii) the next municipal general election that is more than 155 days after the date of the  
292 adoption of the ordinance.

293 (3) Voters desiring to vote in favor of enacting the law proposed by the referendum  
294 petition shall mark the square following the word "For," and those desiring to vote against  
295 enacting the law proposed by the referendum petition shall mark the square following the word  
296 "Against."

297 Section 10. Section **59-12-1102** is amended to read:

298 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**  
299 **Administration -- Enactment or repeal of tax -- Effective date -- Notice requirements.**

300 (1) (a) (i) Subject to Subsections (2) through (5), and in addition to any other tax  
301 authorized by this chapter, a county may impose by ordinance a county option sales and use tax  
302 of .25% upon the transactions described in Subsection 59-12-103(1).

303 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this  
304 section on:

305 (A) the sales and uses described in Section 59-12-104 to the extent the sales and uses  
306 are exempt from taxation under Section 59-12-104; and

307 (B) any amounts paid or charged by a seller that collects a tax under Subsection  
308 59-12-107(1)(b) unless all of the counties in the state impose a tax under this section.

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

311 (c) The county option sales and use tax under this section shall be imposed:

312 (i) upon transactions that are located within the county, including transactions that are  
313 located within municipalities in the county; and

314 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of  
315 January:

316 (A) of the next calendar year after adoption of the ordinance imposing the tax if the  
317 ordinance is adopted on or before May 25; or

318 (B) of the second calendar year after adoption of the ordinance imposing the tax if the  
319 ordinance is adopted after May 25.

320 (d) Notwithstanding Subsection (1)(c)(ii), the county option sales and use tax under  
321 this section shall be imposed:

322 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before  
323 September 4, 1997; or

324 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997  
325 but after September 4, 1997.

326 (2) (a) Before imposing a county option sales and use tax under Subsection (1), a  
327 county shall hold two public hearings on separate days in geographically diverse locations in  
328 the county.

329 (b) (i) At least one of the hearings required by Subsection (2)(a) shall have a starting  
330 time of no earlier than 6 p.m.

331 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven  
332 days after the day the first advertisement required by Subsection (2)(c) is published.

333 (c) (i) Before holding the public hearings required by Subsection (2)(a), the county  
334 shall advertise in a newspaper of general circulation in the county:

335 (A) its intent to adopt a county option sales and use tax;

336 (B) the date, time, and location of each public hearing; and

337 (C) a statement that the purpose of each public hearing is to obtain public comments  
338 regarding the proposed tax.

339 (ii) The advertisement shall be published once each week for the two weeks preceding  
340 the earlier of the two public hearings.

341 (iii) The advertisement shall be no less than 1/8 page in size, and the type used shall be  
342 no smaller than 18 point and surrounded by a 1/4-inch border.

343 (iv) The advertisement may not be placed in that portion of the newspaper where legal  
344 notices and classified advertisements appear.

345 (v) Whenever possible:

346 (A) the advertisement shall appear in a newspaper that is published at least five days a  
347 week, unless the only newspaper in the county is published less than five days a week; and

348 (B) the newspaper selected shall be one of general interest and readership in the  
349 community, and not one of limited subject matter.

350 (d) The adoption of an ordinance imposing a county option sales and use tax is subject  
351 to a local referendum election and shall be conducted as provided in Title 20A, Chapter 7, Part  
352 6, Local Referenda - Procedures~~[-except that:].~~

353 ~~[(i) notwithstanding Subsection 20A-7-609(2)(a), the county clerk shall hold a  
354 referendum election that qualifies for the ballot on the earlier of the next regular general  
355 election date or the next municipal general election date more than 155 days after adoption of  
356 an ordinance under this section;]~~

357 ~~[(ii) for 1997 only, the 120-day period in Subsection 20A-7-606(1) shall be 30 days;  
358 and]~~

359 ~~[(iii) the deadlines in Subsections 20A-7-606(2) and (3) do not apply, and the clerk  
360 shall take the actions required by those subsections before the referendum election.]~~

361 (3) (a) If the aggregate population of the counties imposing a county option sales and  
362 use tax under Subsection (1) is less than 75% of the state population, the tax levied under  
363 Subsection (1) shall be distributed to the county in which the tax was collected.

364 (b) If the aggregate population of the counties imposing a county option sales and use  
365 tax under Subsection (1) is greater than or equal to 75% of the state population:

366 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed to

367 the county in which the tax was collected; and

368 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection  
369 (1) in each county shall be distributed proportionately among all counties imposing the tax,  
370 based on the total population of each county.

371 (c) If the amount to be distributed annually to a county under Subsection (3)(b)(ii),  
372 when combined with the amount distributed to the county under Subsection (3)(b)(i), does not  
373 equal at least \$75,000, then:

374 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii) shall  
375 be increased so that, when combined with the amount distributed to the county under  
376 Subsection (3)(b)(i), the amount distributed annually to the county is \$75,000; and

377 (ii) the amount to be distributed annually to all other counties under Subsection  
378 (3)(b)(ii) shall be reduced proportionately to offset the additional amount distributed under  
379 Subsection (3)(c)(i).

380 (d) The commission shall establish rules to implement the distribution of the tax under  
381 Subsections (3)(a), (b), and (c).

382 (e) Notwithstanding Subsections (3)(a) and (b), if a county imposes a tax under this  
383 section on any amounts paid or charged by a seller that collects a tax in accordance with  
384 Subsection 59-12-107(1)(b), the revenues generated by the tax shall be distributed as provided  
385 in Subsection 59-12-103(3)(c).

386 (4) (a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part  
387 shall be administered, collected, and enforced in accordance with:

388 (i) the same procedures used to administer, collect, and enforce the tax under:

389 (A) Part 1, Tax Collection; or

390 (B) Part 2, Local Sales and Use Tax Act; and

391 (ii) Chapter 1, General Taxation Policies.

392 (b) Notwithstanding Subsection (4)(a), a tax under this part is not subject to  
393 Subsections 59-12-205(2) through (7).

394 (c) Notwithstanding Subsection (4)(a), the fee charged by the commission under  
395 Section 59-12-206 shall be based on the distribution amounts resulting after all the applicable  
396 distribution calculations under Subsection (3) have been made.

397 (5) (a) For purposes of this Subsection (5):

- 398 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2,  
399 Annexation to County.
- 400 (ii) "Annexing area" means an area that is annexed into a county.
- 401 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a  
402 county enacts or repeals a tax under this part:
- 403 (A) (I) the enactment shall take effect as provided in Subsection (1)(c); or  
404 (II) the repeal shall take effect on the first day of a calendar quarter; and  
405 (B) after a 90-day period beginning on the date the commission receives notice meeting  
406 the requirements of Subsection (5)(b)(ii) from the county.
- 407 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
- 408 (A) that the county will enact or repeal a tax under this part;  
409 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);  
410 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and  
411 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the  
412 tax.
- 413 (c) (i) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection  
414 (5)(c)(iii), the enactment of a tax shall take effect on the first day of the first billing period:
- 415 (A) that begins after the effective date of the enactment of the tax; and  
416 (B) if the billing period for the transaction begins before the effective date of the  
417 enactment of the tax under Subsection (1).
- 418 (ii) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection  
419 (5)(c)(iii), the repeal of a tax shall take effect on the first day of the last billing period:
- 420 (A) that began before the effective date of the repeal of the tax; and  
421 (B) if the billing period for the transaction begins before the effective date of the repeal  
422 of the tax imposed under Subsection (1).
- 423 (iii) Subsections (5)(c)(i) and (ii) apply to transactions subject to a tax under:
- 424 (A) Subsection 59-12-103(1)(b);  
425 (B) Subsection 59-12-103(1)(c);  
426 (C) Subsection 59-12-103(1)(d);  
427 (D) Subsection 59-12-103(1)(e);  
428 (E) Subsection 59-12-103(1)(f);

429 (F) Subsection 59-12-103(1)(g);

430 (G) Subsection 59-12-103(1)(h);

431 (H) Subsection 59-12-103(1)(i);

432 (I) Subsection 59-12-103(1)(j); or

433 (J) Subsection 59-12-103(1)(k).

434 (d) (i) Notwithstanding Subsection (5)(b)(i), if a tax due under this chapter on a  
435 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an  
436 enactment or repeal of a tax described in Subsection (5)(b)(i) takes effect:

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

438 (B) beginning 60 days after the effective date of the enactment or repeal under  
439 Subsection (5)(b)(i).

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

442 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs  
443 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this  
444 part for an annexing area, the enactment or repeal shall take effect:

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

446 (B) after a 90-day period beginning on the date the commission receives notice meeting  
447 the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

448 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

449 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or  
450 repeal of a tax under this part for the annexing area;

451 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

452 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

453 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

454 (f) (i) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection  
455 (5)(f)(iii), the enactment of a tax shall take effect on the first day of the first billing period:

456 (A) that begins after the effective date of the enactment of the tax; and

457 (B) if the billing period for the transaction begins before the effective date of the  
458 enactment of the tax under Subsection (1).

459 (ii) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection

460 (5)(f)(iii), the repeal of a tax shall take effect on the first day of the last billing period:  
461 (A) that began before the effective date of the repeal of the tax; and  
462 (B) if the billing period for the transaction begins before the effective date of the repeal  
463 of the tax imposed under Subsection (1).  
464 (iii) Subsections (5)(f)(i) and (ii) apply to transactions subject to a tax under:  
465 (A) Subsection 59-12-103(1)(b);  
466 (B) Subsection 59-12-103(1)(c);  
467 (C) Subsection 59-12-103(1)(d);  
468 (D) Subsection 59-12-103(1)(e);  
469 (E) Subsection 59-12-103(1)(f);  
470 (F) Subsection 59-12-103(1)(g);  
471 (G) Subsection 59-12-103(1)(h);  
472 (H) Subsection 59-12-103(1)(i);  
473 (I) Subsection 59-12-103(1)(j); or  
474 (J) Subsection 59-12-103(1)(k).  
475 (g) (i) Notwithstanding Subsection (5)(e)(i), if a tax due under this chapter on a  
476 catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an  
477 enactment or repeal of a tax described in Subsection (5)(e)(i) takes effect:  
478 (A) on the first day of a calendar quarter; and  
479 (B) beginning 60 days after the effective date of the enactment or repeal under  
480 Subsection (5)(e)(i).  
481 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,  
482 the commission may by rule define the term "catalogue sale."



---

---

**S.B. 54 1st Sub. (Green) - Initiative and Referendum Petition Amendments**

**Fiscal Note**

2008 General Session

State of Utah

---

---

**State Impact**

Enactment of this bill will not require additional appropriations.

---

**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

---