



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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January 28, 2008

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 251**, SALES AND USE TAX REVISIONS, by Representative J. Dougall, with the following amendments:

1. *Page 1, Lines 11 through 16:*

- 11 This bill:
- 12 ▶ repeals certain dates relating to the taxation of food and food ingredients;
- 13 ▶ modifies a sales and use tax exemption relating to sales of aircraft manufactured
in
- 14 the state;
- = ▶ modifies the sales and use tax exemption to which public transit districts and
their subcontractors are entitled;
- 15 ▶ modifies requirements for calculating the use tax for purposes of a sales and use
tax
- 16 return filed quarterly;

2. *Page 35, Lines 1051 through 1054:*

- 1051 (68) sales :
- (a) to a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
- 1052 District Act {~~7~~} : or
- = (b) of tangible personal property to a subcontractor of a public transit district,
{~~including sales of construction~~
- 1053 ~~materials that are to be~~} if the tangible personal property is:
- (i) clearly identified; and
- (ii) installed or converted to real property owned by the public transit
- 1054 district.

Bill Number



HB0251

Action Class



H

Action Code



HCRAMD

Respectfully,

John Dougall
Committee Chair

Voting: 7-0-7

3 HB0251.HC1.WPD 1/28/08 9:55 am bhowe/BRH RLR/BRH

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