

1st Sub. H.B. 172

CITY OR TOWN OPTION SALES AND USE TAX

Senator **Scott K. Jenkins** proposes the following amendments:

1. Page 39, Lines 1189 through 1195:

1189 (1) (a) Subject to the other provisions of this section and except as provided in
1190 Subsection (2), beginning on January 1, 2009 and ending on June 30, 2016, if a city or town
1191 receives ~~{the minimum tax revenue distribution in accordance with Section 59-12-205}~~ a
distribution for the
1192 twelve consecutive months of fiscal year 2005-06 because the city or town would have received a tax
revenue distribution of less than .75% of the taxable sales within the boundaries of the city or town but
for Subsection 59-12-205(3)(a) , the city or town legislative body may
1193 impose a sales and use tax of up to .20% on the transactions:
1194 (i) described in Subsection 59-12-103(1); and
1195 (ii) within the city or town.

2. Page 44, Lines 1329 through 1335:

1329 (1) (a) Subject to the other provisions of this section and except as provided in
1330 Subsection (2), beginning on January 1, 2009 and ending on June 30, ~~{2013}~~ 2016 , if a city or town
1331 receives ~~{the minimum tax revenue distribution in accordance with Section 59-12-205}~~ a
distribution for the
1332 twelve consecutive months of fiscal year 2005-06 because the city or town would have received a tax
revenue distribution of less than .75% of the taxable sales within the boundaries of the city or town but
for Subsection 59-12-205(3)(a) , the city or town legislative body may
1333 impose a sales and use tax of up to .20% on the transactions:
1334 (i) described in Subsection 59-12-103(1); and
1335 (ii) within the city or town.

3. Page 45, Line 1363:

1363 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~{(7)}~~ (6) .

4. Page 45, Lines 1384 through 1385:

1384 (b) (i) If the billing period for ~~{the}~~ a transaction begins before the enactment of the tax or
1385 the tax rate increase under Subsection (1), the enactment of a tax or a tax rate increase shall

5. Page 45, Lines 1388 through 1389:

1388 (ii) If the billing period for ~~{the}~~ a transaction begins before the effective date of the repeal
1389 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of a tax or a tax rate

6. Page 46, Lines 1414 through 1415:

1414 (e) (i) If the billing period for ~~{the}~~ a transaction begins before the effective date of the
1415 enactment of the tax or a tax rate increase under Subsection (1), the enactment of a tax or a tax

7. Page 46, Lines 1418 through 1419:

1418 (ii) If the billing period for ~~{the}~~ a transaction begins before the effective date of the repeal
1419 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of a tax or a tax rate