

# H.B. 206

## TAX AMENDMENTS

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

1. *Page 29, Line 890 through Page 30, Line 896:*

890 (c) (i) For purposes of Subsection [(12)] (15)(a)[(ii)(A)] (i), tangible personal property,

891 a product, or a service that is distinct and identifiable does not include:

892 [(i)] (A) packaging that:

893 [(A)] (I) accompanies the sale of the tangible personal property, product, or service;

894 and

895 [(B)] (II) is incidental or immaterial to the sale of the tangible personal property,

896 product, or service;

897 [(ii)] (B) tangible personal property , a product, or a service provided free of charge with the purchase of

898 another item of tangible personal property , a product, or a service ; or

899 [(iii)] (C) an item of tangible personal property, a product, or a service included in the definition of "purchase price."

900 [(d)] (ii) For purposes of Subsection [(12)] (15)(c)[(ii)](i)(B), an item of tangible

901 personal property , a product, or a service is provided free of charge with the purchase of another item of tangible

902 personal property , a product, or a service if the sales price of the purchased item of tangible personal property , product, or service does not

903 vary depending on the inclusion of the tangible personal property , product, or service provided free of charge.

2. *Page 94, Lines 2890 through 2894:*

2890 (b) notwithstanding Subsection (18)(a), amounts paid or charged for the following

2891 { ~~tangible personal property or products transferred electronically~~ } are subject to the taxes

2892 imposed by this chapter:

2893 (i) (A) subject to Subsection (18)(b)(i)(B), the following { ~~tangible personal property~~ } if

2894 { ~~the tangible personal property is~~ } used in a manner that is incidental to farming: