

1st Sub. H.B. 359

TAX CHANGES

Representative **John Dougall** proposes the following amendments:

1. *Page 7, Lines 209 through 211:*

- 209 (b) (i) No tax is imposed or collected on special fuel if it is:
210 (A) purchased for business use **in machinery and equipment not registered** and not required to be
registered for highway use; and
211 (B) used pursuant to the conditions of a state implementation plan approved under

2. *Page 15, Lines 434 through 435:*

- 434 (11) (a) {~~Beginning on April 1, 2001, a~~} **A** tax imposed under this section and Section
435 59-13-105 on special fuel is reduced to the extent provided in Subsection (11)(b) if:

3. *Page 19, Lines 581 through 583:*

- 581 (1) A common carrier that is a railroad is entitled to a \$.015 **per gallon** refund or credit of the
582 special fuel tax imposed under Section 59-13-105 paid on gallons of special fuel used in a
583 railroad locomotive engine, subject to the conditions and limitations provided under this

4. *Page 23, Lines 698 through 701:*

- 698 (1) A federally certificated air carrier is entitled to a \$.015 **per gallon** refund or credit of the
699 aviation fuel tax imposed under Section 59-13-105 paid on gallons of aviation fuel purchased
700 at the Salt Lake International Airport, subject to the conditions and limitations provided under
701 this section.

5. *Page 25, Lines 753 through 756:*

- 753 "(b) (i) (A) No tax is imposed or collected on special fuel if it is:
754 (I) purchased for business use **in machinery and equipment not registered** and not required to be
registered for highway use; and
755 (II) used pursuant to the conditions of a state implementation plan approved under Title
756 19, Chapter 2, Air Conservation Act; or