

S.B. 136

APPORTIONMENT OF BUSINESS INCOME AMENDMENTS

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 1, 2008 11:44 AM

Senator **Wayne L. Niederhauser** proposes the following amendments:

1. *Page 2, Lines 47 through 54:*

47 (3) (a) Subject to Subsection (3)(b), a receipt from the performance of a service is

48 considered to be in this state if {~~;~~}

49 ~~——(i)}~~ the purchaser of the service receives {~~the~~} a greater benefit of the service in this
state {~~;~~~~or~~} than in any other state.

50 {~~(ii) the receipt is otherwise attributable to this state's marketplace.~~}

51 (b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the

52 commission may by rule prescribe the circumstances under which {~~;~~}

53 ~~——(i)}~~ a purchaser of a service receives {~~the~~} a greater benefit of the service in this state {~~;~~
~~or~~} than in any other state.

54 {~~(ii) a receipt is otherwise attributable to this state's marketplace.~~}