

S.B. 237

COMMERCIAL AIRLINE AND AIRPORT TAXATION AMENDMENTS

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

1. *Page 16, Lines 465 through 469:*

465 (2) For purposes of the assessment of an airline's mobile flight equipment by the
466 commission, a portion of the value of the airline's mobile flight equipment shall ~~{by}~~ be allocated to
467 the state by calculating the product of:
468 (a) the total value of the mobile flight equipment; and
469 (b) the mobile flight equipment allocation factor.

2. *Page 17, Lines 516 through 523:*

516 (2) The average value of an airline's real and tangible personal property owned or
517 rented and used in this state attributable to mobile flight equipment for purposes of the
518 numerator of the fraction described in Subsection (1) shall be calculated for each aircraft type
519 by determining the product of:
520 (a) the total average value of the airline's mobile flight equipment of the aircraft type
521 owned or rented and used ~~{in the state}~~ during the tax period; and
522 (b) a fraction, the numerator of which is the Utah revenue ton miles for the aircraft type
523 and the denominator of which is the airline revenue ton miles for the aircraft type.

3. *Page 19, Lines 574 through 580:*

574 (2) The total sales of an airline in this state during the tax period attributable to
575 transportation revenues in this state during the ~~{taxable year}~~ tax period for purposes of the
numerator of the
576 fraction described in Subsection (1) shall be calculated by determining the product of:
577 (a) the total transportation revenues ~~{in this state}~~ during the ~~{taxable year}~~ tax period
of the airline;
578 and
579 (b) a fraction, the numerator of which is the Utah revenue ton miles and the
580 denominator of which is the airline revenue ton miles.