



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 17, 2009

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 35, SALES AND USE TAX DEFINITIONS RELATING TO PROPERTY**, by Senator W. Niederhauser, with the following amendments, recommended it be placed on the Consent Calendar, but, due to fiscal impact, recommends it be referred to the Rules Committee for prioritization.

1. *Page 22, Lines 663 through 664:*

663 (iii) property attached to oil, gas, or water pipelines, ~~[other than]~~ except for the
664 property listed in **{+} Subsection {+} ~~{-Subsections-}~~ (68)(c)(iii)**
{-through (v)-} or (iv) .

2. *Page 23, Lines 685 through 695:*

685 ~~[(H)]~~ (D) tangible personal property similar to Subsections (68)(c)(iii)(A) through
686 ~~[(G)]~~ (C) as determined by the commission by rule made in accordance with Title 63G,
Chapter
687 3, Utah Administrative Rulemaking Act; **{+} or {+}**
688 ~~{(iv) the following if attached to real property, regardless of whether the~~
~~attachment to~~
689 ~~real property is only through a line that supplies water, electricity, gas, telephone,~~
~~cable, or~~
690 ~~supplies a similar item as determined by the commission by rule made in accordance~~
~~with Title~~
691 ~~63G, Chapter 3, Utah Administrative Rulemaking Act:~~
692 ~~—(A) a hot water heater;~~
693 ~~—(B) a water [softener] filtration system; or~~
694 ~~—(C) a water [filtration] softener system; or }~~
695 ~~{(v)}~~ **(iv)** an item listed in Subsection (108)(c).

Respectfully,

Bill Number



SB0035

Action Class



H

Action Code



HGRAMDCON

Todd E. Kiser
Committee Chair

Voting: 11-0-5

4Y SB0035.HC1.WPD 2/17/09 9:57 am bhowe/BRH RLR/BRH

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Action Class



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