

# S.B. 35

## SALES AND USE TAX DEFINITIONS RELATING TO PROPERTY

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 16, 2009 11:32 AM

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

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).