

S.B. 27

SALES AND USE TAX DEFINITION OF TANGIBLE PERSONAL PROPERTY

Senator Lyle W. Hillyard proposes the following amendments:

1. Page 1, Lines 15 through 18:

15 This bill:
16 ▶ modifies the definition of tangible personal property to include ~~{carpeting}~~ certain floor coverings, regardless
17 of whether the ~~{carpeting is}~~ floor coverings are attached to real property; and
18 ▶ makes technical and conforming changes.

2. Page 38, Lines 1147 through 1163:

1147 (c) "Tangible personal property" includes the following regardless of whether the item
1148 is attached to real property:

- = (i) a floor covering, including:
 - (A) bamboo flooring;
 - (B) carpeting;
 - (C) concrete flooring;
 - (D) glass flooring;
 - (E) laminate flooring;
 - (F) resilient flooring, including cork flooring, linoleum flooring, rubber flooring, or vinyl flooring;
 - (G) stone flooring, including manufactured stone flooring;
 - (H) tile flooring; or
 - (I) wood flooring;

1149 ~~{(i)}~~ (ii) a dishwasher;
1150 ~~{(ii)}~~ (iii) a dryer;
1151 ~~{(iii)}~~ (iv) a freezer;
1152 ~~{(iv)}~~ (v) a microwave;
1153 ~~{(v)}~~ (vi) a refrigerator;
1154 ~~{(vi)}~~ (vii) a stove;
1155 ~~{(vii)}~~ (viii) a washer; or
1156 ~~{(viii)}~~ (ix) an item similar to Subsections (108)(c)(i) through ~~{(vii)}~~ (viii) as

determined by the

1157 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative
1158 Rulemaking Act.

1159 ~~{(d) "Tangible personal property" includes carpeting, regardless of whether the~~

1160 ~~carpeting is attached to real property.~~

1161 {+} (d) {+} {-(e)} "Tangible personal property" does not include a product that is
transferred

1162 electronically.

1163 {+} (e) {+} {-(f)} "Tangible personal property" does not include the following if attached to
real