

1st Sub. S.B. 207

TAX EXEMPTION FOR CEDAR BAND OF PAIUTE TRIBE

Senator **Dennis E. Stowell** proposes the following amendments:

1. *Page 3, Line 62:*

62 special fuel that is sold, used, or received for sale or ~~{used}~~ use on Cedar Band reservation land; or

2. *Page 5, Lines 123 through 125:*

123 (III) ~~{if it is impractical to meet the requirements of Subsection (1)(g)(ii)(B)(I) or (H);}~~
124 provide a government service that meets a critical need of the Cedar Band, whether provided
125 by the Cedar Band or through contract with another governmental body;

3. *Page 6, Lines 171 through 174:*

171 (f) addresses any other issue related to the commission's administration of an
172 exemption from an applicable tax; ~~{and}~~
173 (g) provides for procedures and conditions related to terminating the agreement ~~{-}~~ ; and
(h) addresses the administration of an exemption under this part when, on the basis of a law other than
this part, the state is not authorized to impose an applicable tax on a transaction located on Cedar Band
reservation land involving a member of the Paiute Indian Tribe of Utah.
174 (2) The agreement described in Subsection (1):

4. *Page 7, Lines 204 through 211:*

204 (3) A transaction that occurs on Cedar Band reservation land may be exempt from
205 taxation under this part only:
206 (a) on or after July 1, 2011; ~~{and}~~
207 (b) for an applicable tax other than a tax imposed under Chapter 13, Motor and Special Fuel
Tax Act, to the following extent:
208 (i) on and after July 1, 2011, but on and before June 30, 2012, an exemption is 50% of
209 the combined state and local tax rate; and
210 (ii) on and after July 1, 2012, an exemption is 100% of the combined state and local
211 tax rate ~~{-}~~ ; and
(c) for an applicable tax imposed under Chapter 13, Motor and Special Fuel Tax Act, on and after
July 1, 2011, an exemption is 30% of the state tax rate imposed on the transaction.