

26           ▶ makes technical and conforming changes.

27 **Money Appropriated in this Bill:**

28           None

29 **Other Special Clauses:**

30           This bill takes effect on July 1, 2011.

30a **Ĥ→ This bill coordinates with H.B. 82, Sales and Use Taxes on Certain Lodging Related**  
30b **Purchases, to provide that certain amendments in H.B. 82 supersede certain amendments in**  
30c **this bill. ←Ĥ**

31 **Utah Code Sections Affected:**

32 AMENDS:

33           **10-1-307**, as last amended by Laws of Utah 2010, Chapter 142

34           **10-1-405**, as last amended by Laws of Utah 2009, Chapter 212

35           **19-6-715**, as enacted by Laws of Utah 1993, Chapter 283

36           **19-6-716**, as enacted by Laws of Utah 1993, Chapter 283

37           **19-6-808**, as last amended by Laws of Utah 2002, Chapter 256

38           **53-10-604**, as last amended by Laws of Utah 2010, Chapter 278

39           **59-12-108**, as last amended by Laws of Utah 2008, Chapters 286, 382, and 384

40           **59-12-128**, as last amended by Laws of Utah 2009, Chapter 212

41           **59-12-206**, as last amended by Laws of Utah 1995, Chapter 226

42           **59-12-302**, as last amended by Laws of Utah 2008, Chapter 384

43           **59-12-354**, as last amended by Laws of Utah 2008, Chapter 384

44           **59-12-403**, as last amended by Laws of Utah 2008, Chapters 382 and 384

45           **59-12-603**, as last amended by Laws of Utah 2009, Chapter 7

46           **59-12-704**, as last amended by Laws of Utah 2003, Chapter 296

47           **59-12-802**, as last amended by Laws of Utah 2008, Chapter 384

48           **59-12-804**, as last amended by Laws of Utah 2008, Chapter 384

49           **59-12-1102**, as last amended by Laws of Utah 2010, Chapter 90

50           **59-12-1201**, as last amended by Laws of Utah 2009, Chapter 203

51           **59-12-1302**, as last amended by Laws of Utah 2008, Chapters 382 and 384

52           **59-12-1403**, as enacted by Laws of Utah 2001, Chapter 192

53           **59-12-2004**, as last amended by Laws of Utah 2009, Chapter 240

54           **59-12-2103**, as enacted by Laws of Utah 2008, Chapter 323

55           **59-12-2207**, as enacted by Laws of Utah 2010, Chapter 263

56           **59-26-104**, as enacted by Laws of Utah 2004, Chapter 300

57 **59-27-105**, as enacted by Laws of Utah 2004, Chapter 214  
 58 **69-2-5**, as last amended by Laws of Utah 2010, Chapter 307  
 59 **69-2-5.5**, as last amended by Laws of Utah 2009, Chapter 212  
 60 **69-2-5.6**, as last amended by Laws of Utah 2008, Chapters 382 and 384

61 ENACTS:

62 **59-1-306**, Utah Code Annotated 1953

62a **H→ Utah Code Sections Affected by Coordination Clause:**

62b **59-12-302**, as last amended by Laws of Utah 2008, Chapter 384 ←H

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64 *Be it enacted by the Legislature of the state of Utah:*

65 Section 1. Section **10-1-307** is amended to read:

66 **10-1-307. Administration, collection, and enforcement of taxes by commission --**  
 67 **Distribution of revenues -- Administrative charge -- Collection of taxes by municipality.**

68 (1) (a) [~~Except~~] Subject to Subsection (1)(b) and except as provided in Subsection (3),  
 69 the commission shall administer, collect, and enforce the municipal energy sales and use tax  
 70 from energy suppliers according to the procedures established in:

71 [~~(a)~~] (i) Title 59, Chapter 1, General Taxation Policies; and

72 [~~(b)~~] (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for Sections 59-12-107.1  
 73 and 59-12-123.

74 (b) If an energy supplier pays a municipal energy sales and use tax to the commission,  
 75 the energy supplier shall pay the municipal energy sales and use tax to the commission:

76 (i) monthly on or before the last day of the month immediately following the last day of  
 77 the previous month if:

78 (A) the energy supplier is required to file a sales and use tax return with the  
 79 commission monthly under Section 59-12-108; or

80 (B) the energy supplier is not required to file a sales and use tax return under Title 59,  
 81 Chapter 12, Sales and Use Tax Act; or

82 (ii) quarterly on or before the last day of the month immediately following the last day  
 83 of the previous quarter if the energy supplier is required to file a sales and use tax return with  
 84 the commission quarterly under Section 59-12-108.

85 (2) (a) Except as provided in Subsections 10-1-203(3)(d), 10-1-305(5), and  
 86 10-1-310(2) and subject to Subsection (6), the commission shall pay a municipality the  
 87 difference between:

1979 Section 30. **Effective date.**

1980 This bill takes effect on July 1, 2011.

1980a **Ĥ→ Section 31. Coordinating S.B. 16 with H.B. 82 -- Substantively superseding amendments.**

1980b **If this S.B. 16 and H.B. 82, Sales and Use Taxes on Certain Lodging Related Purchases,**

1980c **both pass, it is the intent of the Legislature that the amendments to Subsection 59-12-302(1)(b)**

1980d **in H.B. 82 supersede the amendments to Subsection 59-12-302(1)(b) in this S.B. 16 when the**

1980e **Office of Legislative Research and General Counsel prepares the Utah Code database for**

1980f **publication. ←Ĥ**