



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

NOTICE OF BILL RETURNED TO THE RULES COMMITTEE

March 3, 2011

Mr. President:

The Revenue and Taxation Committee has returned **S.B. 122**, TAX EXEMPTION FOR CEDAR BAND OF PAIUTE TRIBE, by Senator D. Stowell, to the Rules Committee without recommendation with the following amendments:

1. *Page 1, Lines 20 through 21:*

- 20 ▶ provides for termination of a reduction; ~~{and}~~
 ▶ addresses appropriations to the class B and class C road account; and
21 ▶ makes technical and conforming changes.

2. *Page 2, Line 30:*

- 30 59-13-301, as last amended by Laws of Utah 2008, Chapters 153 and 382
 = 72-2-107, as last amended by Laws of Utah 2010, Chapter 391

3. *Page 6, Line 176 through Page 7, Line 186:*

- 176 ~~{(d)(i) If but for Subsection (10)(b) the motor fuel is subject to a tax imposed~~
 by this
177 section:
178 ~~—(A) the state shall be paid the difference described in Subsection (10)(d)(ii) if~~
 that
179 difference is greater than \$0; and
180 ~~—(B) a person may not require the state to provide a refund, a credit, or similar~~
 tax relief
181 if the difference described in Subsection (10)(d)(ii) is less than or equal to \$0.

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182 ~~—(ii) The difference described in Subsection (10)(d)(i) is equal to the difference~~
183 ~~calculated as follows:~~
184 ~~—(A) determine the amount of tax imposed on the motor fuel by this section; and~~
185 ~~—(B) subtract from the tax described in Subsection (10)(d)(ii)(A) the tax imposed and~~
186 ~~collected by the Cedar Band on the motor fuel. }~~

(d) The reduction described in Subsection (10)(b) is the lesser of:
(i) the amount calculated by multiplying the rate imposed under Subsection (1) by .30; and
(ii) the tax imposed and collected by the Cedar Band on the motor fuel.

4. Page 15, Lines 439 through 449:

439 ~~{ (d) (i) If but for Subsection (13)(b) the special fuel is subject to a tax imposed~~
~~by this~~
440 ~~section:~~
441 ~~—(A) the state shall be paid the difference described in Subsection (13)(d)(ii) if~~
~~that~~
442 ~~difference is greater than \$0; and~~
443 ~~—(B) a person may not require the state to provide a refund, a credit, or similar~~
~~tax relief~~
444 ~~if the difference described in Subsection (13)(d)(ii) is less than or equal to \$0.~~
445 ~~—(ii) The difference described in Subsection (13)(d)(i) is equal to the difference~~
446 ~~calculated as follows:~~
447 ~~—(A) determine the amount of tax imposed on the special fuel by this section; and~~
448 ~~—(B) subtract from the tax described in Subsection (13)(d)(ii)(A) the tax imposed~~
~~and~~
449 ~~collected by the Cedar Band on the special fuel. }~~

(d) The reduction described in Subsection (13)(b) is the lesser of:
(i) the amount calculated by multiplying the rate imposed under Subsection (1) by .30;
and
(ii) the tax imposed and collected by the Cedar Band on the motor fuel.

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5. Page 17, Line 497:

497 Subsection (13)(b), this Subsection (13) governs.

= **Section 4. Section 72-2-107 is amended to read:**

72-2-107. Appropriation from Transportation Fund -- Deposit in class B and class C roads account.

(1) There is appropriated to the department from the Transportation Fund annually an amount equal to 30% of an amount which the director of finance shall compute in the following manner: The total revenue deposited into the Transportation Fund during the fiscal year from state highway-user taxes and fees, minus:

(a) those amounts appropriated or transferred from the Transportation Fund during the same fiscal year to:

- (i) the Department of Public Safety;
- (ii) the State Tax Commission;
- (iii) the Division of Finance;
- (iv) the Utah Travel Council; ~~{-and-}~~

(v) any other amounts appropriated or transferred for any other state agencies not a part of the department; and

= **(vi) revenue collected under Title 59, Chapter 13, Motor and Special Fuel Tax Act, for a transaction on Cedar Band reservation land if the reduction from a tax imposed under Title 59, Chapter 13, is in effect in accordance with Section 59-13-201 or 59-13-204; and**

(b) the amount of sales and use tax revenue deposited in the Transportation Fund in accordance with Section 59-12-103.

(2) (a) Except as provided in Subsection (2)(b), all of this money shall be placed in an account to be known as the class B and class C roads account to be used as provided in this title.

(b) The director of finance shall annually transfer \$500,000 of the amount calculated under Subsection (1) to the department as dedicated credits for the State Park Access Highways Improvement Program created in Section 72-3-207.

(3) Each quarter of every year the director of finance shall make the necessary accounting entries to transfer the money appropriated under this section to the class B and class C roads account.

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(4) The funds in the class B and class C roads account shall be expended under the direction of the department as the Legislature shall provide.

1. *Page 6, Lines 170 through 175:*

170 (c) The reduction described in Subsection (10)(b), begins ~~{ the later of }~~ the
first day of the
171 first calendar quarter after a 60-day period beginning on the later of :
172 (i) the day on which an agreement with the commission required by Subsection
(10)(b)
173 is executed; and
174 (ii) the first day on which the Cedar Band imposes a tax on the sale, use, or receipt
for
175 sale or use of motor fuel.

2. *Page 15, Lines 433 through 438:*

433 (c) The reduction described in Subsection (13)(b), begins ~~{ the later of }~~ the
first day of the
434 first calendar quarter after a 60-day period beginning on the later of :
435 (i) the day on which an agreement with the commission required by Subsection
(13)(b)
436 is executed; and
437 (ii) the first day on which the Cedar Band imposes a tax on the sale, use, or receipt
for
438 sale or use of special fuel.

1. *Page 6, Lines 160 through 162:*

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160 (b) Beginning on the date provided in Subsection (10)(c) and ending June 30,
161 2019, a tax imposed under this
162 section on motor fuel that is sold, used, or received for sale or use in this state is reduced to
the
162 extent provided in Subsection (10)(d) if:

2. *Page 14, Lines 423 through 425:*

423 (b) Beginning on the date provided in Subsection (13)(c) and ending June 30,
424 2019, a tax imposed under this
424 section on special fuel that is sold, used, or received for sale or use in this state is reduced
to
425 the extent provided in Subsection (13)(d) if:

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: --

14 SB0122.SC1.WPD 3/3/11 11:42 am /PVD PO/BRH

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