

**S.B. 51**

**AMENDMENTS TO LOCAL SALES AND USE TAXES FOR BOTANICAL,  
CULTURAL, RECREATIONAL, AND ZOOLOGICAL ORGANIZATIONS OR  
FACILITIES**

Senator **Lyle W. Hillyard** proposes the following amendments:

1. *Page 2, Line 55 through Page 3, Line 64:*

- 55 (4) (a) "Cultural organization":  
56 (i) means:  
57 (A) a private nonprofit organization or institution having as its primary purpose the  
58 advancement and preservation of:  
59 (I) natural history;  
60 (II) art;  
61 (III) music;  
62 (IV) theater; ~~{or}~~  
63 (V) dance; ~~{and}~~ or  
(VI) cultural arts, including literature, a motion picture, or storytelling.  
64 (B) an administrative unit; and

2. *Page 3, Lines 80 through 85:*

- 80 (iii) ~~[any]~~ an educational institution whose annual revenues are directly derived more  
81 than 50% from state funds; ~~{+}~~ or ~~{+}~~  
82 (iv) in a county of the first or second class, ~~[any]~~ a radio or television broadcasting  
83 network or station, cable communications system, newspaper, or magazine ~~{+}~~ . ~~{+}~~ ~~{;or}~~  
84 —(v) an organization or institution having as its primary purpose the advancement and  
85 preservation of literature, a motion picture, or storytelling.

3. *Page 13, Line 390 through Page 14, Line 401:*

- 390 (4) (a) ~~{A}~~ Except as provided in Subsection (4)(b), a tax authorized under this part shall be:  
391 (i) ~~{except as provided in Subsection (4)(b);}~~ administered, collected, and enforced in  
392 accordance with:  
393 (A) the same procedures used to administer, collect, and enforce the tax under:  
394 (I) Part 1, Tax Collection; or  
395 (II) Part 2, Local Sales and Use Tax Act; and  
396 (B) Chapter 1, General Taxation Policies; and  
397 (ii) (A) levied for a period of ~~{+}~~ eight ~~{+}~~ ~~{10}~~ years; and

398 (B) may be reauthorized at the end of the {+} eight-year {+} {ten-year} period in  
accordance  
399 with this section.

**(b) (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the tax shall be levied for a period of 10 years.**

**(ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or after July 1, 2011, the tax shall be reauthorized for a ten-year period.**

400 {~~(b)~~} (c) [Notwithstanding Subsection (4)(a)(i), a] A tax under this section is not subject to  
401 Subsections 59-12-205(2) through (6).