

S.B. 51

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

Senator **Howard A. Stephenson** proposes the following amendments:

1. *Page 1, Lines 21 through 23:*

21 ► changes the imposition period and reauthorization period for a {~~city or~~
 town} county sales and use tax for botanical,
22 cultural, recreational, and zoological organizations or facilities from {~~an eight-year~~} a ten-year
23 period to {~~a ten-year~~} an eight-year period;

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

176 (4) (a) {~~A~~} Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
shall be:

177 (i) {~~except as provided in Subsection (4)(b);~~} administered, collected, and enforced in
178 accordance with:

179 (A) the same procedures used to administer, collect, and enforce the tax under:

180 (I) Part 1, Tax Collection; or

181 (II) Part 2, Local Sales and Use Tax Act; and

182 (B) Chapter 1, General Taxation Policies; and

183 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year

184 period in accordance 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 eight 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 an eight-year period.

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

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

Senate Committee Amendments

2-10-2011:

390 (4) (a) $\hat{S} \rightarrow$ [~~A~~] Except as provided in Subsection (4)(b), a $\leftarrow \hat{S}$ tax authorized under this
390a part shall be:

391 (i) $\hat{S} \rightarrow$ [~~except as provided in Subsection (4)(b);~~] $\leftarrow \hat{S}$ 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 ~~§~~ [f] eight ~~[+10]~~ ~~←~~§ years; and
398 (B) may be reauthorized at the end of the ~~§~~ [f] eight-year ~~[+ten-year]~~ ~~←~~§ period in
398a accordance
399 with this section.
400 { ~~(b)~~ ~~←~~§ ~~(b) (i) If a tax under this part is imposed for the first time on or after July 1,~~
400a ~~2011, the tax shall be levied for a period of 10 years.~~
400b ~~(ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or~~
400c ~~after July 1, 2011, the tax shall be reauthorized for a ten-year period. }~~
400d { ~~(c)~~ (b) ~~←~~§ [Notwithstanding Subsection (4)(a)(i), a] Δ tax under this section is not subject to
401 Subsections 59-12-205(2) through (6).