

S.B. 76

DISTRIBUTION OF REVENUES COLLECTED UNDER THE LOCAL SALES AND USE TAX ACT

Representative **Christine F. Watkins** proposes the following amendments:

1. Page 5, Line 135 through Page 6, Line 158

Senate Committee Amendments

2-17-2011:

135 (3) (a) ~~§~~→ ~~[The]~~ Beginning on July 1, 2011, and ending on June 30, 2016, the ~~←~~§

135a commission shall each year distribute to a county, city, or town the

136 distribution required by this Subsection (3) if:

137 (i) the county, city, or town is a:

138 (A) county of the third, fourth, fifth, or sixth class;

139 (B) city of the fifth class; or

140 (C) town;

141 (ii) the county, city, or town received a distribution under this section for the calendar

142 year beginning on January 1, 2008, that was less than the distribution under this section that the

143 county, city, or town received for the calendar year beginning on January 1, 2007; {and}

144 (iii) (A) for a county described in Subsection (3)(a)(i)(A), the county had located

145 within the unincorporated area of the county for one or more days during the calendar year

146 beginning on January 1, 2008, an establishment described in NAICS ~~§~~→ ~~[Subsector 212, Mining~~

147 ~~(except Oil and Gas)] Industry Group 2121, Coal Mining~~ ~~←~~§ , or NAICS Code 213113, Support

147a Activities for Coal Mining, ~~§~~→ ~~[213114,~~

148 Support Activities for Metal Mining, or 213115, Support Activities for Nonmetallic Minerals

149 ~~(except Fuels) Mining,]~~ ~~←~~§ of the 2002 North American Industry Classification System of the

150 federal Executive Office of the President, Office of Management and Budget; or

151 (B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection

152 (3)(a)(i)(C), the city or town had located within the city or town for one or more days during

153 the calendar year beginning on January 1, 2008, an establishment described in NAICS

154 ~~§~~→ ~~[Subsector 212, Mining (except Oil and Gas)] Industry Group 2121, Coal Mining~~ ~~←~~§ , or

154a NAICS Code 213113, Support Activities for

155 Coal Mining, ~~§~~→ ~~[213114, Support Activities for Metal Mining, or 213115, Support Activities for~~

156 Nonmetallic Minerals (except Fuels) Mining,] ~~←~~§ of the 2002 North American Industry

157 Classification System of the federal Executive Office of the President, Office of Management

158 and Budget { } ; and

(iv) (A) for a county described in Subsection (3)(a)(i)(A), at least one establishment described in

Subsection (3)(a)(iii)(A) located within the unincorporated area of the county for one or more days during the calendar year beginning on January 1, 2008, was not the holder of a direct payment permit under Section 59-12-107.1; or

(B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection (3)(a)(i)(C), at least one establishment described in Subsection (3)(a)(iii)(B) located within the city or town for one or more days during the calendar year beginning on January 1, 2008, was not the holder of a direct payment permit under Section 59-12-107.1.

2. *Page 6, Lines 163 through 164*
Senate Committee Amendments
2-17-2011:

163 (c) (i) For purposes of this Subsection (3), the distribution is the amount calculated by
164 multiplying the fraction calculated under Subsection (3)(c)(ii) by { ~~\$267,299~~ } \$333,583 .

3. *Page 6, Line 170*
Senate Committee Amendments
2-17-2011:

170 (B) the denominator of the fraction is { ~~\$267,299~~ } \$333,583 .