

S.B. 284

COUNTY TAX AMENDMENTS

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 16, 2011 4:06 PM

Senator **Jerry W. Stevenson** proposes the following amendments:

1. *Page 5, Lines 131 through 134:*

131 (b) "Delivered value" does not include { ~~the amount of a tax paid under~~ } a tax imposed
under ;
132 (i) Title 59, Chapter 12, { ~~Part 1, Tax Collection;~~
133 ~~(ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act~~ } Sales and Use Tax Act ; { ~~or~~
134 ~~(iii)~~ } (ii) this part { ~~.~~ } ; or
(iii) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.

2. *Page 9, Lines 261 through 265:*

261 value of the taxable energy has been subject to a { ~~county~~ } municipal energy sales or use tax under an
262 ordinance enacted in accordance with { ~~this part by another county in this state~~ } Title 10, Chapter 1,
Part 3, Municipal Energy Sales and Use Tax Act ; and
263 (b) the county shall be paid the difference between the tax paid to { ~~another county as described in~~
this section } the municipality and the tax that would otherwise be due under the ordinance if the tax
265 due under the ordinance exceeds the tax paid to { ~~another county~~ } the municipality ; and

3. *Page 11, Line 323:*

323 (B) { ~~used for sales tax administration as provided in Subsection 59-12-206(2)~~ } used for the
administration of a county energy sales and use tax under this part .

4. *Page 11, Lines 324 through 329:*

324 (3) An energy supplier shall pay the county energy sales and use tax revenues it
325 collects from its customers under this part directly to each county in which the energy supplier
326 has sales of taxable energy if:
327 (a) the county is the energy supplier; or
328 (b) (i) the energy supplier estimates that the municipal energy sales and use tax collected under
Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act, and the county energy sales and use
tax collected
329 annually by the energy supplier from its Utah customers equals \$1,000,000 or more; and

5. *Page 13, Lines 374 through 377:*

374 17-50-610. {~~Metalliferous~~} Vested mining use -- Exemption from county energy sales and
use
375 tax.
376 A county may not levy a county energy sales and use tax on energy sold or consumed in
377 {~~metalliferous mining activities~~} connection with activities of a vested mining use under Title 17,
Chapter 41, Agriculture and Industrial Protection Areas .

6. *Page 18, Line 551:*

551 (c) (i) beginning on or after July 1, {~~2010~~} 2011 ; and

7. *Page 50, Lines 1531 through 1536:*

(ii) a tax under Title 17, Chapter 50, Part 6, County Energy Sales and Use Tax Act;

1531 {~~(ii)~~} (iii) a fee under Section 19-6-716;
1532 {~~(iii)~~} (iv) a fee under Section 19-6-805;
1533 {~~(iv)~~} (v) a charge under Section 69-2-5;
1534 {~~(v)~~} (vi) a charge under Section 69-2-5.5;
1535 {~~(vi)~~} (vii) a charge under Section 69-2-5.6; or
1536 {~~(vii)~~} (viii) a tax under this chapter.