

1888 (B) solicitation by:  
 1889 (I) direct mail;  
 1890 (II) electronic mail;  
 1891 (III) the Internet;  
 1892 (IV) telecommunications service; or  
 1893 (V) a means similar to Subsection [(+) (2)(a)(iii)(A) or (B);  
 1894 (iv) regularly engages in the delivery of property in the state other than by:  
 1895 (A) common carrier; or  
 1896 (B) United States mail; or  
 1897 (v) regularly engages in an activity directly related to the leasing or servicing of  
 1898 property located within the state.

1899 (b) A seller is considered to be engaged in the business of selling tangible personal  
 1900 property, a service, or a product transferred electronically for use in the state, and shall pay or  
 1901 collect and remit the sales and use taxes imposed by this chapter if:

1902 (i) the seller holds a substantial ownership interest in, or is owned in whole or in  
 1903 substantial part by, a related seller; and

1904 (ii) (A) the seller sells the same or a substantially similar line of products as the related  
 1905 seller and does so under the same or a substantially similar business name; or

1906 (B) the place of business described in Subsection (2)(a)(i) of the related seller or an  
 1907 in-state employee of the related seller is used to advertise, promote, or facilitate sales by the  
 1908 seller to a purchaser.

1909 ~~H→ [(c) A seller is considered to be engaged in the business of selling tangible personal~~  
 1910 ~~property, a service, or a product transferred electronically for use in the state and shall pay or~~  
 1911 ~~collect and remit the sales and use taxes imposed by this chapter if the seller:~~

1912 ~~—— (i) makes sales of tangible personal property to a purchaser in the state by mail,~~  
 1913 ~~telephone, the Internet, or other media; and~~

1914 ~~—— (ii) has a contractual relationship:~~

1915 ~~—— (A) with a seller that meets one or more of the criteria described in Subsection~~  
 1916 ~~(2)(a)(i); and~~

1917 ~~—— (B) for the seller described in Subsection (2)(c)(ii)(A) to provide and perform~~  
 1918 ~~installation, maintenance, or repair services for the other seller's purchasers within the state.] ←H~~