

59 (a) noncollecting seller did not collect a sales or use tax on the sale; ~~H→~~ and ~~←H~~
 60 (b) ~~H→~~ [sale may be subject to sales or use taxation;
 61 —— (c) sale is not exempt from sales or use taxation because it is made over the Internet or
 62 by other remote means; and
 63 —— (d) ~~←H~~ purchaser should consult the tax laws of the state in which the sale is made to
 64 determine whether the sale is subject to sales or use taxation.

65 (4) (a) Except as provided in Subsection (4)(b), for a sale over the Internet, a
 66 noncollecting seller shall place the notice required by this section on:

67 (i) a web page that is necessary to complete the transaction; and
 68 (ii) an:

69 (A) electronic order confirmation if the noncollecting seller issues an electronic order
 70 confirmation; or

71 (B) invoice, bill of sale, or similar document that the noncollecting seller provides to
 72 the purchaser if the noncollecting seller does not issue an electronic order confirmation.

73 (b) ~~H→~~ [An] (i) Except as provided in Subsection (4)(b)(ii), an operator of an ~~←H~~ online
 73a auction website is not required to place the notice required by this
 74 section on an electronic order confirmation.

74a ~~H→~~ (ii) A person who is the seller of an item on an online auction website is subject to the
 74b requirements of Subsection (4)(a). ~~←H~~

75 (5) For a catalogue sale, a noncollecting seller shall place the notice required by this
 76 section on the order form.

77 (6) For a sale that is made by telephone, a noncollecting seller shall place the notice
 78 required by this section on an invoice, bill of sale, or similar document the noncollecting seller
 79 provides to the purchaser.

80 (7) A noncollecting seller may not:

81 (a) state or display that sales or use tax is not due on a sale unless:

82 (i) the statement or display is accompanied by the notice required by this section each
 83 time the statement or display appears; or

84 (ii) the noncollecting seller knows that the sale is not subject to sales or use taxation;
 85 and

86 (b) unless the noncollecting seller knows that a sale is not subject to sales or use
 87 taxation, show an amount of zero on a line designated as:

88 (i) sales tax;

89 (ii) sales and use tax;