

1050 the modification or enhancement are:

1051 (i) reasonable; and

1052 (ii) subject to Subsections 59-12-103(2)(e)(ii) and (2)(f)(i), separately stated on the  
 1053 invoice or other statement of price provided to the purchaser at the time of sale or later, as  
 1054 demonstrated by ~~§~~ :

1054a (A) ~~§~~ the books and records the seller keeps at the time of the transaction in the  
 1055 regular course of business, including books and records the seller keeps at the time of the  
 1056 transaction in the regular course of business for nontax purposes ~~§~~ ;

1056a **(B) a preponderance of the facts and circumstances at the time of the transaction; and**

1056b **(C) the understanding of all of the parties to the transaction** ~~§~~ .

1057 (82) (a) "Private communication service" means a telecommunications service:

1058 (i) that entitles a customer to exclusive or priority use of one or more communications  
 1059 channels between or among termination points; and

1060 (ii) regardless of the manner in which the one or more communications channels are  
 1061 connected.

1062 (b) "Private communications service" includes the following provided in connection  
 1063 with the use of one or more communications channels:

1064 (i) an extension line;

1065 (ii) a station;

1066 (iii) switching capacity; or

1067 (iv) another associated service that is provided in connection with the use of one or  
 1068 more communications channels as defined in Section 59-12-215.

1069 (83) (a) Except as provided in Subsection (83)(b), "product transferred electronically"  
 1070 means a product transferred electronically that would be subject to a tax under this chapter if  
 1071 that product was transferred in a manner other than electronically.

1072 (b) "Product transferred electronically" does not include:

1073 (i) an ancillary service;

1074 (ii) computer software; or

1075 (iii) a telecommunications service.

1076 (84) (a) "Prosthetic device" means a device that is worn on or in the body to:

1077 (i) artificially replace a missing portion of the body;

1078 (ii) prevent or correct a physical deformity or physical malfunction; or

1079 (iii) support a weak or deformed portion of the body.

1080 (b) "Prosthetic device" includes:

1143 coupon, or other documentation with the understanding that the person other than the seller  
 1144 will reimburse any seller to whom the certificate, coupon, or other documentation is presented;

1145 (II) the purchaser identifies that purchaser to the seller as a member of a group or  
 1146 organization allowed a price reduction or discount, except that a preferred customer card that is  
 1147 available to any patron of a seller does not constitute membership in a group or organization  
 1148 allowed a price reduction or discount; or

1149 (III) the price reduction or discount is identified as a third party price reduction or  
 1150 discount on the:

1151 (Aa) invoice the purchaser receives; or

1152 (Bb) certificate, coupon, or other documentation the purchaser presents.

1153 (c) "Purchase price" and "sales price" do not include:

1154 (i) a discount:

1155 (A) in a form including:

1156 (I) cash;

1157 (II) term; or

1158 (III) coupon;

1159 (B) that is allowed by a seller;

1160 (C) taken by a purchaser on a sale; and

1161 (D) that is not reimbursed by a third party; or

1162 (ii) subject to Subsections 59-12-103(2)(e)(ii) and (2)(f)(i), the following if separately

1163 stated on an invoice, bill of sale, or similar document provided to the purchaser at the time of

1164 sale or later, as demonstrated by the books and records the seller keeps at the time of the

1165 transaction in the regular course of business, including books and records the seller keeps at the

1166 time of the transaction in the regular course of business for nontax purposes ~~§~~ → , **by a**

1166a **preponderance of the facts and circumstances at the time of the transaction, and by the**

1166b **understanding of all of the parties to the transaction** ← ~~§~~ :

1167 (A) the following from credit extended on the sale of tangible personal property or  
 1168 services:

1169 (I) a carrying charge;

1170 (II) a financing charge; or

1171 (III) an interest charge;

1172 (B) a delivery charge;

1173 (C) an installation charge;