



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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January 30, 2012

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 81, CITY OR TOWN OPTION SALES AND USE TAX AMENDMENTS**, by Representative B. Dee, with the following amendments:

1. *Page 1, Lines 10 through 16:*

- 10 This bill amends the City or Town Option Sales and Use Tax Act to address the
11 imposition or repeal ~~{an~~
12 expiration date for} of the tax.
12 Highlighted Provisions:
13 This bill:
14 ▶ amends the City or Town Option Sales and Use Tax Act to address the
15 imposition or repeal ~~{the June 30,~~
16 2016, expiration date for} of the tax beginning on July 1, 2016 ; and
16 ▶ makes technical and conforming changes.

2. *Page 2, Lines 30 through 35:*

- 30 (1) (a) Subject to the other provisions of this section and except as provided in
31 Subsection (2) or (3) , ~~{+}~~ beginning on January 1, 2009 and ending on June
32 30, 2016, {+} if a city or town
32 receives a distribution for the 12 consecutive months of fiscal year 2005-06 because the
33 city or
33 town would have received a tax revenue distribution of less than .75% of the taxable sales
34 within the boundaries of the city or town but for Subsection 59-12-205(4)(a), the city or
35 town
35 legislative body may impose a sales and use tax of up to .20% on the transactions:

3. *Page 2, Lines 52 through 53:*

- 52 (3) (a) ~~{To}~~ Beginning on January 1, 2009 and ending on June 30,
53 2016, to impose a tax under this part, a city or town legislative body shall obtain

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53 approval from a majority of the members of the city or town legislative body.

(b) If, on June 30, 2016, a city or town is not imposing a tax under this part, the city or town legislative body may not impose a tax under this part beginning on or after July 1, 2016.

(c) If, on June 30, 2016, a city or town imposes a tax under this part, the city or town shall repeal the tax on July 1, 2016, unless, on or after April 1, ~~{2016}~~ 2012 but on or before June 30, 2016, the city or town legislative body obtains approval from a majority vote of the members of the city or town legislative body to continue to impose the tax.

Respectfully,

Patrick Painter
Committee Chair

Voting: 9-7-0

3 HB0081.HC1.WPD 1/30/12 5:42 pm /PVD RLR/PVD

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