



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

February 23, 2012

Mr. President:

The Revenue and Taxation Committee recommends **H.B. 323**, SALES AND USE TAX COLLECTION AMENDMENTS, by Representative D. Butterfield, be replaced and favorably recommends **1st Sub. H.B. 323**, SALES AND USE TAX COLLECTION AMENDMENTS with the following amendments:

1. *Page 10, Lines 290 through 292:*

290 (b) (i) [~~A~~] To the extent an amount remitted in accordance with Subsection (3)(d)
{~~or (c)~~}
291 later becomes bad debt, a seller may deduct the bad debt from the total amount from which
a
292 tax under this chapter is calculated on a return.

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 4-0-3

7 HB0323.SCI.WPD phildean/PVD RLR/PVD 2/23/12 9:41 am

Bill Number



HB0323S01

Action Class



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Action Code



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