

H.B. 81

CITY OR TOWN OPTION SALES AND USE TAX AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

JANUARY 30, 2012 2:36 PM

Representative **Brad L. Dee** proposes 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 imposition
or repeal ~~{an~~

11 ~~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 imposition or repeal
~~{the June 30;~~

15 ~~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 30, 2016, ~~{+}~~ if a
city or town

32 receives a distribution for the 12 consecutive months of fiscal year 2005-06 because the 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 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, 2016, to impose a
tax under this part, a city or town legislative body shall obtain

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 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.