

H.B. 385

SALES AND USE TAX - SELLER NOTICE REQUIREMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 13, 2012 1:37 PM

Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 3, Lines 65 through 74:*

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) ~~{An}~~ **(i) Except as provided in Subsection (4)(b)(ii), an operator of an** online auction

website is not required to place the notice required by this

74 section on an electronic order confirmation.

(ii) A person who is the seller of an item on an online auction website is subject to the requirements of
Subsection (4)(a).