

## S.B. 27

### AMENDMENTS TO REVENUE AND TAXATION TITLE

SENATE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 17, 2012 9:20 AM

---

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 34, Line 1048 through Page 35, Line 1056:*

1048 (c) Notwithstanding Subsection (81)(b)(iii), "prewritten computer software" does not  
1049 include a modification or enhancement described in Subsection (81)(b)(iii) if the charges for  
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 ;

1055 (A) the books and records the seller keeps at the time of the transaction in the  
1056 regular course of business, including books and records the seller keeps at the time of the  
1057 transaction in the regular course of business for nontax purposes ;

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

(C) the understanding of all of the parties to the transaction .

2. *Page 38, Lines 1162 through 1166:*

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 preponderance of the  
facts and circumstances at the time of the transaction, and by the understanding of all of the parties to the  
transaction :