

90 (I) the amounts the seller would have been required to remit to the commission:

91 (Aa) in accordance with Subsection 59-12-103(2)(a) if the transaction had been subject  
92 to the state tax and the local tax imposed in accordance with Subsection 59-12-103(2)(a);

93 (Bb) for the month for which the seller is filing a return in accordance with Subsection  
94 (1); and

95 (Cc) for an agreement sales and use tax; and

96 (II) the amounts the seller is required to remit to the commission for:

97 (Aa) the state tax and the local tax imposed in accordance with Subsection  
98 59-12-103(2)(c);

99 (Bb) the month for which the seller is filing a return in accordance with Subsection (1);  
100 and

101 (Cc) an agreement sales and use tax.

102 (d) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain  
103 each month 1% of any amounts the seller is required to remit to the commission:

104 (i) for the month for which the seller is filing a return in accordance with Subsection  
105 (1); and

106 (ii) under:

107 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

108 (B) Subsection 59-12-603(1)(a)(i)(A); or

109 (C) Subsection 59-12-603(1)(a)(i)(B).

110 (3) A state government entity that is required to remit taxes monthly in accordance  
111 with Subsection (1) may not retain any amount under Subsection (2).

112 (4) A seller that has a tax liability under this chapter for the previous calendar year of  
113 less than \$50,000 may:

114 (a) voluntarily meet the requirements of Subsection (1); and

115 (b) if the seller voluntarily meets the requirements of Subsection (1), retain the  
116 amounts allowed by Subsection (2).

117 (5) (a) Subject to Subsections (5)(b) through (d), a seller that voluntarily collects and  
118 remits a tax in accordance with Subsection 59-12-107(2)(c)(i) may retain an amount equal to  
119 18% of any amounts the seller would otherwise remit to the commission:

120 (i) if the seller obtains a license under Section 59-12-106 for the first time on or after