

431 **other persons -- Returns -- Reports -- Direct payment by purchaser of vehicle -- Other**
 432 **liability for collection -- Rulemaking authority -- Credits -- Treatment of bad debt --**
 433 **Penalties and interest.**

434 (1) As used in this section:

435 (a) (i) "Advertising" means:

436 (A) announcing tangible personal property, a service, or a product transferred
 437 electronically for sale by graphic, pictorial, verbal, written, or other similar means; or

438 (B) employing purchased space or time in print or electronic media if that purchased
 439 space or time is given to communicate an announcement of tangible personal property, a
 440 service, or a product transferred electronically for sale.

441 (ii) "Advertising" includes online advertising.

442 (b) "Affiliate" means:

443 (i) a person that is a member of the same controlled group of corporations as a seller;

444 or

445 (ii) another entity that, regardless of how the entity is organized, bears the same
 446 ownership relationship to a seller as a corporation that is a member of the same controlled
 447 group of corporations.

448 (c) "Controlled group of corporations" is as defined in Section 1563(a), Internal
 449 Revenue Code.

450 (d) ~~§~~ (i) ~~←~~ ~~§~~ "Online advertising" ~~§~~ [includes:] means advertising that is
 450a anonymous and passive in nature.

450b (ii) "Online advertising ~~§~~ " ~~←~~ ~~§~~ includes:

451 [(i)] (A) ~~§~~ an [f] email communication [†,] [advertising] ~~←~~ ~~§~~ ~~←~~ ~~§~~ generated as a result of
 451a generic algorithmic functions ~~§~~ [that are

452 anonymous and passive in nature] ~~←~~ ~~§~~ ~~§~~ if the email communication does not target a specific
 452a person ~~←~~ ~~§~~ :

453 ~~§~~ [(ii)] (B) ~~←~~ ~~§~~ an advertisement tied to an Internet search engine;

454 ~~§~~ [(iii)] (C) ~~←~~ ~~§~~ a banner advertisement;

455 ~~§~~ [(iv)] (D) ~~←~~ ~~§~~ a click-through advertisement;

456 ~~§~~ [(v)] (E) ~~←~~ ~~§~~ a cost-per-action advertisement;

457 ~~§~~ [(vi)] (F) ~~←~~ ~~§~~ a link to a seller's website; or

458 ~~§~~ [(vii)] (G) ~~←~~ ~~§~~ an online advertising service similar to Subsections (1)(d) ~~§~~ [(i)]

458a (ii)(A) ~~←~~ ~~§~~ through ~~§~~ [(vi)] (F) ~~←~~ ~~§~~ as the

459 commission may define by rule made in accordance with Title 63G, Chapter 3, Utah

460 Administrative Rulemaking Act.

461 [(a)] (e) "Ownership" means direct ownership or indirect ownership through a parent,