



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 26, 2013

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 226, SALES AND USE TAX AMENDMENTS**, by Senator W. Harper, with the following amendments:

1. Page 15, Lines 450 through 460:

- 450 (d) (i) "Online advertising" ~~{includes:}~~ means advertising that is
anonymous and passive in nature.
- (ii) "Online advertising includes:
- 451 ~~{(i)}~~ (A) ~~{email communication;}~~ advertising generated as a
result of generic algorithmic functions ~~{that are~~
- 452 anonymous and passive in nature} ;
- 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

Bill Number



SB0226

Action Class



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459 (1)(d) ~~(i)~~ (ii)(A) through ~~(vi)~~ (F) as the
460 commission may define by rule made in accordance with Title 63G, Chapter 3, Utah
Administrative Rulemaking Act.

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 8-0-1

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