

**H.J.R. 20**  
**MASTER STUDY RESOLUTION**

SENATE FLOOR AMENDMENTS

AMENDMENT 2

MARCH 14, 2013 5:57 PM

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

Page 19, line 562:

After line 562, insert:

Multi-state Tax Compact - - to study the multi-state tax compact to identify its costs and benefits to the state of Utah and to the State Tax Commission regarding income tax nexus studies, multi-state audits, and other issues related to the compact agreement.

Sales Tax Nexus Issues - - to study sales tax nexus issues, including online and other retailers who do not have a physical presence in Utah or enter into agreements for delivery, installation, repair, or services to customers in Utah.