

1st Sub. S.B. 124

SALES AND USE TAX EXEMPTION FOR DATABASE ACCESS

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 1, 2013 11:36 AM

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

1. *Page 35, Lines 1058 through 1059:*

1058 ~~{(98)}~~ (101) (a) Except as provided in Subsection ~~[(98)]~~ (101)(b), "repairs or renovations of
1059 tangible personal property" means:

2. *Page 122, Lines 3760 through 3766:*

3760 (75) amounts paid or charged to access a database:
3761 (a) if the primary purpose for accessing the database is to view or retrieve information
3762 from the database; and
3763 (b) ~~{except for}~~ not including amounts paid or charged for a:
3764 (i) digital audiowork;
3765 (ii) digital audio-visual work; or
3766 (iii) digital book.