

834 (b) direct the commission regarding the day on which the commission is required to  
835 collect the tax described in Subsection (1); and

836 (c) make recommendations to the Legislative Management Committee:

837 (i) regarding whether as a result of the actions of the Supreme Court of the United  
838 States or Congress any provisions of this chapter should be amended or repealed, including  
839 whether the state sales and use tax rate reduction required by Subsection (4) should be  
840 amended; and

841 (ii) within a one-year period after the day on which the commission makes a report  
842 under Subsection (2)(b).

843 (4) The Division of Finance shall deposit a portion of the revenue collected under this  
844 section into the Remote Sales Restricted Account as required by Section 59-12-103.2.

845 (5) Beginning on the date the commission collects the tax described in Subsection (1),  
846 the state sales and use tax rate described in Subsection 59-12-103(2)(a)(i)(A) is

846a ~~H~~→ [4.45] 4.50 ←~~H~~ %.

847 Section 4. Section **59-12-103.2** is amended to read:

848 **59-12-103.2. Definitions -- Remote Sales Restricted Account -- Creation --**  
849 **Funding for account -- Interest -- Division of Finance accounting.**

850 (1) As used in this section[:(a) "~~Qualified~~], "qualified local revenue collected from  
851 remote sellers" means the local revenue the commission collects under Section 59-12-103.1 for  
852 a fiscal year from sellers who obtain a license under Section 59-12-106 for the first time on or  
853 after the earlier of:

854 [(i)] (a) the date a decision described in Subsection 59-12-103.1(1)(a) becomes a final,  
855 unappealable decision; or

856 [(ii)] (b) the effective date of the action by Congress described in Subsection  
857 59-12-103.1(1)(b).

858 [~~(b) "Qualified state revenue collected from remote sellers" means the state revenue the~~  
859 ~~commission collects under Section 59-12-103.1 for a fiscal year from sellers who obtain a~~  
860 ~~license under Section 59-12-106 for the first time on or after the earlier of:]~~

861 [~~(i) the date a decision described in Subsection 59-12-103.1(1)(a) becomes a final,~~  
862 ~~unappealable decision; or]~~

863 [~~(ii) the effective date of the action by Congress described in Subsection~~  
864 ~~59-12-103.1(1)(b).]~~