



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 18, 2014

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 188, LOCAL OPTION SALES TAX AMENDMENTS**, by Senator D. Henderson, with the following amendments:

1. *Page 3, Line 68:*

68 provided in Subsection [(3)] ~~{(8)}~~ (9) (b)[(†)] into the County of the Second Class State Highway

2. *Page 3, Line 89:*

89 (4) Subject to Subsections (5) ~~{and (6)}~~ through (7), a sales and use tax imposed at a rate described

3. *Page 4, Line 92:*

92 [(†)] (a) deposited as provided in Subsection [(3)] ~~{(8)}~~ (9) (b)[(†)] into the County of the

4. *Page 5, Line 139:*

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139 governments of which the county is a part.

(6) (a) (i) Except as provided in Subsection (6)(b), a county, city, or town that imposes a tax described in Subsection (2)(b) shall deposit the revenue collected from a tax rate of .05% as provided in Subsection (9)(b)(i) into the Local Transportation Corridor Preservation Fund created by Section 72-2-117.5.

(ii) Revenue deposited in accordance with Subsection (6)(a)(i) shall be expended and distributed in accordance with Section 72-2-117.5.

(b) A county, city, or town is not required to make the deposit required by Subsection (6)(a)(i) if the county, city, or town:

(i) imposed a tax described in Subsection (2)(b) on July 1, 2010; or

(ii) has continuously imposed a tax described in Subsection (2)(b) for a five year period that begins the later of:

(A) the date the tax was first imposed; or

(B) July 1, 2010.

5. *Page 5, Line 140:*

140 [~~(e)~~(i)] {~~(6)~~} (7) (a) Subject to the other provisions of this Subsection
 [~~(1)~~(e)] {~~(6)~~} (7) , a city or

6. *Page 5, Line 145:*

145 {~~(6)~~} (7) (b) through (d) if:

7. *Page 5, Line 151:*

151 from a tax rate of .25% for a purpose described in Subsection [~~(1)~~(e)(ii)(B)]
 {~~(6)~~} (7) (b)(ii) if:

8. *Page 6, Line 154:*

154 [~~(B)~~] (ii) A city or town described in Subsection [~~(1)~~(e)(ii)(A)]
 {~~(6)~~} (7) (b)(i) may expend

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9. Page 6, Lines 161 through 166:

161 ~~{(6)}~~ (7) (b)(i) determines to expend the revenues collected from a tax rate of
greater than .10% but
162 not to exceed the revenues collected from a tax rate of .25% for a project or service
relating to
163 an airport facility as allowed by Subsection ~~[(+)(c)(ii)]~~ ~~{(6)}~~ (7) (b), any
remaining ~~[revenues that are]~~
164 revenue that is collected from the sales and use tax imposed at the tax rate described in
165 Subsection ~~[(+)(b)(ii)]~~ (2)(b) that ~~[are]~~ is not expended for the project or service relating to
an
166 airport facility as allowed by Subsection ~~[(+)(c)(ii)]~~ ~~{(6)}~~ (7) (b) shall be
expended as follows:

10. Page 6, Line 168:

168 ~~[(+)]~~ ~~{(8)}~~ (9) (c) into the County of the Second Class State Highway Projects
Fund created by

11. Page 6, Line 171:

171 ~~[(+)]~~ ~~{(8)}~~ (9) (c) into the Local Transportation Corridor Preservation Fund
created by Section

12. Page 6, Line 175:

175 accordance with Subsections ~~[(+)(c)(ii) and (iii)]~~ ~~{(6)}~~ (7) (b) and (c):

13. Page 6, Line 182:

182 ~~[(+)(c)(ii)]~~ ~~{(6)}~~ (7) (b); and

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14. Page 7, Lines 185 through 187:

185 body determines in accordance with Subsection [(1)(c)(iv)(A)(1)]
{(6)} (7) (d)(i)(A);
186 [(1)(b)] (ii) shall, on or before the April 1 immediately following the date the city or
town
187 legislative body provides the notice described in Subsection [(1)(c)(iv)(A)]
{(6)} (7) (d)(i) to the

15. Page 7, Line 192:

192 [(1)(c)(iii)] {(6)} (7) (b); and

16. Page 7, Lines 195 through 197:

195 body determines in accordance with Subsection [(1)(c)(iv)(B)(1)]
{(6)} (7) (d)(ii)(A);
196 [(1)(c)] (iii) shall, on or before April 1 of each year after the April 1 described in
197 Subsection [(1)(c)(iv)(B)] {(6)} (7) (d)(ii):

17. Page 7, Line 201:

201 [(1)(c)(iii)] {(6)} (7) (b); and

18. Page 7, Lines 204 through 208:

204 body determines in accordance with Subsection [(1)(c)(iv)(C)(1)]
{(6)} (7) (d)(iii)(A); and
205 [(1)(b)] (iv) may not change the tax rate the city or town legislative body determines in
206 accordance with Subsections [(1)(c)(iv)(A) through (C)] {(6)} (7) (d)(i) through
(iii) more frequently
207 than as prescribed by Subsections [(1)(c)(iv)(A) through (C)] {(6)} (7) (d)(i)
through (iii).
208 [(2)] {(7)} (8) Before a city or town legislative body may impose a sales and

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town

232 legislative body provides written notice to the commission requesting the deposit. {+}

21. Page 8, Lines 233 through 234:

233 (c) Subject to Subsection [~~(3)~~] ~~{(8)}~~ (9) (d) or (e), if a city or town
legislative body provides
234 notice to the commission in accordance with Subsection [~~(1)(c)(iv)~~] ~~{(6)}~~ (7) (d),
the commission

22. Page 8, Lines 238 through 243:

238 (ii) deposit any remaining revenues described in Subsection [~~(1)(c)(iii)~~]
~~{(6)}~~ (7) (c) in
239 accordance with Subsection [~~(1)(c)(iii)~~] ~~{(6)}~~ (7) (c).
240 (d) (i) If a city or town legislative body provides the notice described in Subsection
241 [~~(1)(c)(iv)(A)~~] ~~{(6)}~~ (7) (d)(i) to the commission, the commission shall transmit or
deposit the
242 revenues collected from the sales and use tax:
243 (A) in accordance with Subsection [~~(3)~~] ~~{(8)}~~ (9) (c);

23. Page 9, Line 247:

247 town legislative body provides the notice described in Subsection [~~(1)(c)(iv)(B)~~]
~~{(6)}~~ (7) (d)(ii) to

24. Page 9, Lines 251 through 255:

251 [~~(1)(c)(iv)(B) or (C)~~] ~~{(6)}~~ (7) (d)(ii) or (iii) to the commission, the commission
shall transmit or
252 deposit the revenues collected from the sales and use tax:
253 (A) in accordance with Subsection [~~(3)~~] ~~{(8)}~~ (9) (c);

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254 (B) beginning on the July 1 immediately following the date the city or town
legislative
255 body provides the notice described in Subsection [~~(1)(c)(iv)(B) or (C)~~]
{~~(6)~~} (7) (d)(ii) or (iii) to the

25. Page 9, Line 258:

258 legislative body provides the notice described in Subsection [~~(1)(c)(iv)(B) or (C)~~]
{~~(6)~~} (7) (d)(ii) or

26. Page 9, Lines 262 through 270:

262 in Subsection [~~(1)(c)(iv)(A)~~] {~~(6)~~} (7) (d)(i) does not provide the notice described
in Subsection
263 [~~(1)(c)(iv)(A)~~] {~~(6)~~} (7) (d)(i) to the commission on or before the date required by
Subsection
264 [~~(1)(c)(iv)~~] {~~(6)~~} (7) (d) for providing the notice, the commission shall transmit,
transfer, or deposit
265 the revenues collected from the sales and use tax within the city or town in accordance
with
266 Subsections [~~(3)~~] {~~(8)~~} (9) (a) and (b).
267 (ii) If a city or town legislative body that is required to provide the notice described
in
268 Subsection [~~(1)(c)(iv)(B) or (C)~~] {~~(6)~~} (7) (d)(ii) or (iii) does not provide the
notice described in
269 Subsection [~~(1)(c)(iv)(B) or (C)~~] {~~(6)~~} (7) (d)(ii) or (iii) to the commission on or
before the date
270 required by Subsection [~~(1)(c)(iv)~~] {~~(6)~~} (7) (d) for providing the notice, the
commission shall

27. Page 9, Lines 273 through 275:

273 (A) Subsection [~~(3)~~] {~~(8)~~} (9) (c); and

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274 (B) the most recent notice the commission received from the city or town legislative
275 body under Subsection [~~(1)(c)(iv)~~] {~~(6)~~} (7) (d).

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 6-0-3

3 SB0188.SC1.WPD lelder/LGE RLR/LGE 2/18/14 9:24 am

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