

90 (1); and

91 (Cc) for an agreement sales and use tax; and

92 (II) the amounts the seller is required to remit to the commission for:

93 (Aa) the state tax and the local tax imposed in accordance with Subsection

94 59-12-103(2)(c);

95 (Bb) the month for which the seller is filing a return in accordance with Subsection (1);

96 and

97 (Cc) an agreement sales and use tax.

98 (d) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain

99 each month 1% of any amounts the seller is required to remit to the commission:

100 (i) for the month for which the seller is filing a return in accordance with Subsection

101 (1); and

102 (ii) under:

103 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

104 (B) Subsection 59-12-603(1)(a)(i)(A); or

105 (C) Subsection 59-12-603(1)(a)(i)(B).

106 (3) A state government entity that is required to remit taxes monthly in accordance  
107 with Subsection (1) may not retain any amount under Subsection (2).

108 (4) A seller that has a tax liability under this chapter for the previous calendar year of  
109 less than \$50,000 may:

110 (a) voluntarily meet the requirements of Subsection (1); and

111 (b) if the seller voluntarily meets the requirements of Subsection (1), retain the  
112 amounts allowed by Subsection (2).

113 (5) (a) Subject to Subsections (5)(b) through (d), a seller that voluntarily collects and  
114 remits a tax in accordance with Subsection 59-12-107(2)(c)(i) may retain an amount equal to  
115 ~~[+18%]~~ ~~H→~~ ~~[35%]~~ ~~40%~~ ~~←H~~ of any amounts the seller would otherwise remit to the commission:

116 (i) if the seller obtains a license under Section 59-12-106 for the first time on or after  
117 January 1, 2014; and

118 (ii) for:

119 (A) an agreement sales and use tax; and

120 (B) the time period for which the seller files a return in accordance with this section.