



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 24, 2016

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **1st Sub.**

H.B. 235, REMOTE TRANSACTIONS PARITY ACT, by Representative M. McKell, with the following amendments:

1. *Page 35, Lines 1070 through 1071:*

1070 of tangible personal property, a product transferred electronically, or a service.

(c)(i) Notwithstanding Subsection (2)(b)(ii), the activities of a person that enters into an agreement with a remote seller, for a commission or other consideration, to make a referral to the remote seller for the sale of tangible personal property, products transferred electronically, or services do not trigger the presumption described in Subsection (2)(b) if the person's activities under the agreement do not result in the remote seller making \$50,000 or more in sales to purchasers in the state during the 12-month period immediately preceding the current month.

1071 ~~(c)~~ **(ii)** A remote seller may rebut the presumption described in Subsection (2)(b) by

Respectfully,

Daniel McCay
Committee Chair

Voting: 8-5-0

3 HB0235.HC1.WPD 2/24/16 7:35 pm LElder/LGE AVA/LGE

Bill Number



HB0235S01

Action Class



H

Action Code



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