

## 2nd Sub. S.B. 182

### SALES AND USE TAX REVISIONS

Representative **Mike K. McKell** proposes the following amendments:

1. Page 17, Line 503:

503 (B) uses ~~{tradermarks}~~ trademarks, service marks, or trade names in the state that are the  
same or

2. Page 27, Line 807:

807 (c) (i) If a ~~[remote seller]~~ registered ~~{seller}~~ remitter remits a tax to the commission in  
accordance

3. Page 27, Line 827:

827 (b) A tax a ~~[remote seller]~~ registered ~~{seller}~~ remitter that files a simplified electronic return

4. Page 31, Lines 934 through 942:

934 (1) ~~{Subject to the limitations described in Subsection (2), and~~  
~~notwithstanding}~~ Notwithstanding the  
935 judicial review procedures described in Chapter 1, Part 6, Judicial Review, any aggrieved party that makes  
a facial challenge to the constitutionality of Section 59-12-107  
936 ~~{may directly}~~ shall petition the Utah Supreme Court for judicial review of the commission's final  
937 determination on a qualified seller's or a noncollecting seller's obligation to pay, or collect and  
938 remit, sales and use tax under Section 59-12-107.  
939 (2) ~~{Direct judicial review is available if the petitioner:}~~  
940 ~~{(a) makes only a facial challenge to the constitutionality of Section 59-12-107; and~~  
941 ~~(b)}~~ An aggrieved party shall file the petition for judicial review within 30 days  
after the day on which the  
942 commission issues the commission's final determination.