

57 (3) The commission shall deposit the revenue the state collects from the tax under this
 58 chapter into the Outdoor Recreation Infrastructure Account created in Section 63N-9-205 to
 59 fund the Outdoor Recreational Infrastructure Grant Program created in Section 63N-9-202.

60 Section 4. Section **59-28-104** is enacted to read:

61 **59-28-104. Collection of tax.**

62 (1) Except as provided in Subsection (2), the commission shall administer, collect, and
 63 enforce a tax under this chapter in accordance with:

64 (a) Chapter 1, General Taxation Policies; and

65 (b) the same procedures used to administer, collect, and enforce the tax under Chapter
 66 12, Part 1, Tax Collection.

67 (2) A tax under this chapter is not subject to Section 59-12-107.1 or 59-12-123.

68 (3) A seller required to collect a tax under this chapter may retain ~~§~~→ [each month] ←~~§~~ 6%
 68a of
 69 any amounts the seller is required to remit to the commission ~~§~~→ **under this chapter for the costs**
 69a of collecting the tax ←~~§~~ .

70 (4) The commission shall retain and deposit an administrative charge in accordance
 71 with Section 59-1-306 from the revenues the commission collects from a tax under this
 72 chapter.

73 Section 5. Section **59-28-105** is enacted to read:

74 **59-28-105. Seller or certified service provider reliance on commission**
 75 **information.**

76 A seller or certified service provider is not liable for failing to collect a tax at a tax rate
 77 imposed under this chapter if the seller's or certified service provider's failure to collect the tax
 78 is as a result of the seller's or certified service provider's reliance on incorrect data provided by
 79 the commission in a database created by the commission:

80 (1) containing tax rates or boundaries regarding a tax under this chapter; or

81 (2) indicating the taxability of transactions described in Subsection 59-12-103(1)(i).

82 Section 6. Section **59-28-106** is enacted to read:

83 **59-28-106. Certified service provider or model 2 seller reliance on commission**
 84 **certified software.**

85 (1) Except as provided in Subsection (2) and subject to Subsection (4), a certified
 86 service provider or model 2 seller is not liable for failing to collect a tax required under this
 87 chapter if:

212 (9) The office shall provide administrative staff support for the advisory committee.

213 (10) A member may not receive compensation or benefits for the member's service, but
214 a member appointed under Subsection (2)(b) may receive per diem and travel expenses in
215 accordance with:

216 (a) Section 63A-3-106;

217 (b) Section 63A-3-107; and

218 (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
219 63A-3-107.

220 (11) The advisory committee, as a governmental entity, has all the rights, privileges,
221 and immunities of a governmental entity of the state and the advisory committee meetings are
222 subject to Title 52, Chapter 4, Open and Public Meetings Act.

223 Section 9. Section **63N-9-205** is enacted to read:

224 **63N-9-205. Utah Outdoor Recreation Infrastructure Account -- Uses -- Costs.**

225 (1) There is created an expendable special revenue fund known as the "Outdoor
226 Recreation Infrastructure Account," which the office shall use to fund the Outdoor Recreational
227 Infrastructure Grant Program created in Section 63N-9-202.

228 (2) The account consists of:

229 (a) distributions to the account under Section 59-28-103;

230 (b) interest earned on the account;

231 (c) appropriations made by the Legislature; and

232 (d) private donations, grants, gifts, bequests, or money made available from any other
233 source to implement this part.

234 (3) The office shall, with the advice of the Utah Outdoor Recreation Grant Advisory
235 Committee created in Section 63N-9-204, administer the account.

236 (4) The cost of administering the account shall be paid from money in the account.

237 (5) Interest accrued from investment of money in the account shall remain in the
238 account.

239 Section 10. **Effective date.**

240 This bill takes effect on ~~July~~ **January** 1, ~~2017~~ **2018** .