

H.B. 25

TAX INCENTIVE REVIEW AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 2

FEBRUARY 23, 2017 10:36 AM

Senator **Wayne A. Harper** proposes the following amendments:

1. *Page 8, Lines 232 through 239*

a. Senate 2nd Reading Amendments

b. 2-22-2017:

232 Section 2. Sales tax exemption study.

233 (1) **(a)** The Utah State Tax Commission, in consultation with the Office of the Legislative

234 Fiscal Analyst, shall study ~~and~~ ~~and~~ prepare a report ~~and make recommendations~~

234a on ~~providing~~ state

235 revenue losses due to sales and use tax exemptions under Section 59-12-104.

236 ~~(2)~~ **(b)** The Utah State Tax Commission and Office of the Legislative Fiscal Analyst shall

237 present the findings of the report ~~including recommendations~~ to the Revenue and

237a Taxation

238 Interim Committee before November 30, 2017.

(2) (a) The Office of the Legislative Fiscal Analyst shall study and prepare a report on the dynamic fiscal impact of the sales and use tax exemptions under Section 59-12-104.

(b) The Office of the Legislative Fiscal Analyst shall present the findings of the report to the Revenue and Taxation Interim Committee before November 30, 2017.

239 Section 3. Repeal date.