

28 *Be it enacted by the Legislature of the state of Utah:*

29 Section 1. Section 59-12-213 is amended to read:

30 **59-12-213. Location of a transaction involving a sale of aircraft, a manufactured**
31 **home, a mobile home, a modular home, a motor vehicle, or watercraft.**

32 (1) (a) Except as provided in Subsection (1)(b) or (4), the location of a sale of the
33 following tangible personal property is determined as provided in this section:

- 34 (i) aircraft;
- 35 (ii) a manufactured home;
- 36 (iii) a mobile home;
- 37 (iv) a modular home;
- 38 (v) a motor vehicle; or
- 39 (vi) watercraft.

40 (b) The location of the sale of tangible personal property described in Subsection (1)(a)
41 is determined in accordance with Sections 59-12-211 and 59-12-212 if the tangible personal
42 property described in Subsection (1)(a) is transportation equipment as defined in Section
43 59-12-211.

44 (2) (a) ~~[H]~~ Except as provided in Subsection (2)(b), if an item of tangible personal
45 property described in Subsection (1)(a) is sold by a dealer of that tangible personal property,
46 the location of the sale of that tangible personal property is the business location of the dealer.

47 (b) If an item of tangible personal property described in Subsection (1)(a) is sold ~~S~~ **S** ~~→~~ **[over**
48 **the Internet]** ~~←S~~ **←S** by a dealer of that tangible personal property ~~S~~ **S** ~~→~~ **that does not have a business**
49 **location in the state** ~~←S~~ **←S** , the location of the sale of that
48a tangible personal property is the location where the purchaser takes receipt of the tangible
49 personal property.

51 (3) If an item of tangible personal property described in Subsection (1)(a) is sold by a
52 person other than a dealer of that tangible personal property, the location of the sale of that
53 tangible personal property is:

- 54 (a) if the tangible personal property is required to be registered with the state before the
55 tangible personal property is used on a public highway, on a public waterway, on public land,
56 or in the air, the location of the street address at which the tangible personal property is
57 registered; or
- 58 (b) if the tangible personal property is not required to be registered as provided in