



30 following tangible personal property is determined as provided in this section:

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

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

41 (2) (a) [Hf] Except as provided in Subsection (2)(b), if an item of tangible personal  
42 property described in Subsection (1)(a) is sold by a dealer of that tangible personal property,  
43 the location of the sale of that tangible personal property is the business location of the dealer.

44 (b) If an item of tangible personal property described in Subsection (1)(a) is sold by a  
45 dealer of that tangible personal property that does not have a business location in the state, the  
46 location of the sale of that tangible personal property is the location where the purchaser takes  
47 receipt of the tangible personal property.

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

51 (a) if the tangible personal property is required to be registered with the state before the  
52 tangible personal property is used on a public highway, on a public waterway, on public land,  
53 or in the air, the location of the street address at which the tangible personal property is  
54 registered; or

55 (b) if the tangible personal property is not required to be registered as provided in  
56 Subsection (3)(a), the location of the street address at which the purchaser of the tangible  
57 personal property resides.

58           (4) This section does not apply to the lease or rental of tangible personal property  
59 described in Subsection (1)(a).