

SPECIAL EVENTS SALES TAX OBLIGATIONS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jacob L. Anderegg

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies sales and use tax license provisions.

Highlighted Provisions:

This bill:

- ▶ defines "special event";
- ▶ provides that a person that is exempt from collecting sales and use tax is not required to have a sales and use tax license if the person is selling items at a special event;
- ▶ requires a notice on an application for a temporary sales tax license and special event sales tax return that a person not regularly engaged in selling items or that sells exempt items is not required to complete the form or to collect sales and use tax;
- ▶ provides the requirements for the notice; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

Ⓢ→ [None] This bill provides a special effective date. ←Ⓢ

Utah Code Sections Affected:

AMENDS:



245 provider and a purchaser.

246 (iii) If there is a recurring business relationship between a seller or certified service
247 provider and a purchaser, the commission shall require an exemption certificate the seller or
248 certified service provider takes from the purchaser to meet the requirements of Subsections
249 (3)(a) and (b).

250 (4) A person filing a contract bid with the state or a political subdivision of the state for
251 the sale of tangible personal property or any other taxable transaction under Subsection
252 59-12-103(1) shall include with the bid the number of the license issued to that person under
253 Subsection (2).

253a **§→ Section 2. Effective date.**

253b **This bill takes effect on July 1, 2020. ←§**