1st Sub. S.B. 41
SALES AND USE TAX MODIFICATIONS

SENATE COMMITTEE AMENDMENTS   AMENDMENT 1   FEBRUARY 24, 2020 1:45 PM

Senator **Ronald Winterton** proposes the following amendments:

1.   *Page 29, Lines 863 through 870:*

863   (b) The amount of the refund is as follows:

864   (i) for a purchase or lease made on or after January 1, 2021, but on or before December

865   31, 2021, 33% of sales and use tax paid under Subsection
         { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** :

866   (ii) for a purchase or lease made on or after January 1, 2022, but on or before

867   December 31, 2022, 66% of the sales and use tax paid under Subsection
         { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** :

868   and

869   (iii) for a purchase or lease made on or after January 1, 2023, 100% of the sales and use

870   tax paid under Subsection   { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** .

2.   *Page 29, Lines 882 through 889:*

882   (b) The amount of the refund is as follows:

883   (i) for a purchase or lease made on or after January 1, 2021, but on or before December

884   31, 2021, 33% of sales and use tax paid under Subsection
         { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** :

885   (ii) for a purchase or lease made on or after January 1, 2022, but on or before

886   December 31, 2022, 66% of the sales and use tax paid under Subsection
         { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** :

887   and

888   (iii) for a purchase or lease made on or after January 1, 2023, 100% of the sales and use

889   tax paid under Subsection   { ~~59-12-103(2)(a)(i)~~ }   **59-12-103(2)(a)(i)(A)** .