

S.B. 3

APPROPRIATIONS ADJUSTMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

MARCH 5, 2021 5:40 PM

Senator **Curtis S. Bramble** proposes the following amendments:

1. Page 26, Line 955:

After line 955 enter:

ITEM 115A To Office of the State Auditor - State Auditor

The Legislature intends that the State Auditor report to the Revenue and Taxation Interim Committee by November 30, 2021, and a second report as necessary to cover the reporting of all fees by November 30, 2022, the status of the appropriate use of fees by state agencies, state offices, state courts, state institutions (including institutions of higher education), local education agencies, and other local government entities, based on the definition of fees as determined by *V-1 Oil Co. v Utah State Tax Commission* (1966), *Banberry Dev. Corp. v South Jordan City* (1981), and *Larson v Pleasant Grove City* (2020).