

House Bills

HB 55 **Amendments to Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act**

Amends: 59-12-603

Effective: Retrospective 1/1/07

Replaces language inadvertently repealed in prior legislation. The language that is replaced imposes the restaurant tax on sales of alcoholic beverages sold by a restaurant.

HB 58 **Sales and Use Tax - Determining the Location of Certain Transactions**

Amends: 59-12-212

Effective: July 1, 2009

Allows a seller to source a sale, lease, or rental of a service to the seller's origin if the seller makes any sale, lease, or rental that qualifies for origin based sourcing.

HB 65 **Reporting of Certain Transactions Exempt from Sales and Use Tax**

Amends: 59-1-401, 59-1-403, 59-12-104, 62A-11-328

Repeals: 59-12-105

Effective: July 1, 2009

Repeals the requirement for an owner or purchaser to report transactions exempt from sales tax under the manufacturing and semiconductor sales tax exemptions.

Senate Bills

SB 35 **Sales and Use Tax Definitions Relating to Property**

Amends: 59-12-102

Effective: 7/1/09

Provides that appliances (e.g., dishwasher, dryer, freezer, microwave, refrigerator, stove, washer, or similar item) are always tangible personal property for sales tax purposes, regardless of whether or how it is attached to a real property.

SB 36 **Sale and Use Tax Amendments**

Amends: 59-1-401, 59-1-403, 59-12-102, 59-12-103, 59-12-104, 59-12-104.2, 59-12-104.5, 59-12-105, 59-12-110, 59-12-125, 59-12-204, 59-12-205, 59-12-215, 59-12-216, 59-12-304, 59-12-357, 59-12-406, 59-12-506, 59-12-605, 59-12-707, 59-12-808, 59-12-1004, 59-12-1104, 59-12-1201, 59-12-1202, 59-12-1304, 59-12-1405, 59-12-1505, 59-12-1706, 59-12-1804, 59-12-1904, 59-12-2005, 59-12-2104, 62-2-5

Effective: 7/1/09

1. Provides that amounts paid or charged for prepaid telephone calling cards are not subject to state and local sales and use taxes.
2. Repeals a sales and use tax exemption for sales of telecommunications service charged to a prepaid telephone calling card.
3. Teffect of these two provisions taken together is that prepaid telephone calling cards will be taxed at the point of sale if the card may be used for in-state calls.
4. Includes various technical amendments to bring the state into compliance with the SST agreement.
5. Provides that to be eligible for the manufacturing exemption from sales and use taxes, machinery, equipment, or repair or replacement parts must be used in an establishment or facility in the state.

SB 56 **Military Installation Development Authority Amendments**

Amends: 10-1-304, 10-1-403, 10-2-401, 10-2-402, 11-17-2, 11-42-102, 17B-1-104, 17B-1-402, 17D-1-104, 17D-1-401, 59-1-205, 59-12-352, 63H-1-102, 63H-1-201,

63H-1-301, 63H-1-302, 63H-1-303, 63H-1-401, 63H-1-402, 63H-1-403, 63H-1-501, 63H-1-502, 63H-1-801

Enacts: 11-17-3.5, 63H-1-203, 63H-1-405, 63H-1-503, 63H-1-706

Renumbers and Amends: 63H-1-202

Effective: 03/20/2009

1. Authorizes the military installation development authority to levy a municipal energy sales and use tax, municipal telecommunications license tax, and a municipality transient room tax.
2. Prohibits municipalities from levying a municipal energy sales and use tax, municipal telecommunications license tax, or a transient room tax in a project area described in a project area plan adopted by the military installation development authority.
3. Provides that half of the direct distribution of the 1% local option sales tax revenues generated within a project area shall be distributed to the military installation development authority based on sales in the military installation development authority.
4. Modifies the definitions of “base taxable value” and “taxing entity.”
5. Provides for the distribution of some tax increment revenue.
6. Requires sales tax revenues to be used for municipal services within project areas.
7. Provides that improvements become subject to property tax in the year during which the military installation development authority issues a certificate of occupancy.

SB 189 **Amendments to Sales and Use Tax**

Amends: 9-4-1409, 59-12-103, 59-12-104, 59-12-204, 59-12-1102, 59-12-2003

Effective: 7/1/09 for §59-12-104. Retrospective 7/1/08 for §59-12-2003

1. Exempts from sales tax airline in-flight sales of tangible personal property or a product transferred electronically.
2. Reduces the amount of state sales tax to be deposited into the Qualified Emergency Food Agencies Fund and provides that a portion of the local option sales tax and the county option sales tax shall be deposited into that fund.

SB235 **Redistribution of Sales and Use Tax Revenues and Property Tax Adjustment**

Amends: 59-12-209, 59-12-210, 59-12-2004

Enacts: 59-12-210.1

Effective: 5/12/09 (Retrospective 1/1/09 for judgment levy changes)

1. Establishes procedures and requirements for the State Tax Commission to redistribute certain sales and use tax revenues from one county, city, or town to another county, city or town if the redistribution is prompted by the commission under extraordinary circumstances or a local government; provides that this redistribution may go back only 90 days.
2. Allows a county, city, or town to file a petition for reconsideration with the State Tax Commission for a redistribution of sales and use tax revenues from one county, city, or town to another county, city, or town.

SB 248 **Tax Amendments**

Amends: 59-12-502, 59-12-1901, 59-12-1902, 59-12-1903, 72-2-117.5, 72-2-121.2

Effective: 3/24/09

1. Modifies the County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax Act under Title 59, Chapter 12, Part 19 to allow a city or town legislative body within a county of the second class to impose this tax if the county of the second class has not imposed this tax by 4/1/09.
2. Provides for the distribution of amounts a city or town collects under this part.