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House Bills

HB 50 Sales and Use Tax Modifications

Amends: 59-12-102, 59-12-211

Effective: 7/1/10

Addresses the determination of the location of a transaction involving a prepaid calling service or prepaid wireless calling service so that the service may be sourced to the seller's location, or, in the case of a prepaid wireless calling service, sourced at the seller's choice to either the seller's location or the address associated with the mobile telephone number.

HB 100 Heber Valley Historic Railroad Authority

Amends: 59-12-104, 63E-1-102, 63I-1-209, 63I-4-102, and 63J-7-102

Enacts: 9-3-501, 9-3-502, 9-3-503, 9-3-504, 9-3-505, 9-3-506, 9-3-507, 9-3-508, 9-3-509, 9-3-510, and 9-3-511

Effective: Retrospective to 7/1/09

Provides that the Heber Valley Historic Railroad Authority and its operators are exempt from sales and use tax for their purchases and sales related to the operation and maintenance of the railroad.

HB 438 Transportation Modifications

Amends: 59-12-103

Enacts:

Effective: 7/1/10

For fiscal year 2010-11 only, reduces the amount of sales and use tax revenue that is deposited into the Centennial Highway Fund Restricted account from 8.3% to 1.93%.

Senate Bills

SB 30 **Local Option Sales and Use Taxes for Transportation Act**

Amends: 10-8-86, 17-50-322, 17B-1-412, 59-12-102, 59-12-211, 59-12-602, 59-12-2003, 63B-11-501, 63B-11-502, 72-2-117.5, 72-2-121, 72-2-121.1, 72-2-121.2, and 72-10-215

Enacts: 59-12-2201, 59-12-2202, 59-12-2203, 59-12-2204, 59-12-2205, 59-12-2206, 59-12-2207, 59-12-2208, 59-12-2209, 59-12-2210, 59-12-2211, 59-12-2212, 59-12-2212.1, 59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217

Renumbers and Amends: 59-12-2218

Repeals: 59-12-501, 59-12-502, 59-12-503, 59-12-504, 59-12-506, 59-12-507, 59-12-508, 59-12-1001, 59-12-1002, 59-12-1004, 59-12-1005, 59-12-1006, 59-12-1501, 59-12-1502, 59-12-1503, 59-12-1505, 59-12-1506, 59-12-1507, 59-12-1701, 59-12-1702, 59-12-1703, 59-12-1704, 59-12-1705, 59-12-1706, 59-12-1707, 59-12-1708, 59-12-1901, 59-12-1902, 59-12-1904, 59-12-1905, 59-12-1906

Effective: 7/1/10

Recodifies the following local option transportation sales taxes: 59-12-501, 59-12-502, Part 10, Part 15, Part 17, and Part 19 into a new Part 22 within Title 59.

SB 61 **Sales and Use Tax Exemption for a Web Search Portal**

Amends: 59-12-104

Effective: 7/1/10

1. For the period beginning on 7/1/10 and ending on 6/30/14, expands the manufacturing sales and use tax exemption to include purchases or leases of machinery, equipment, and normal operating repair or replacement parts (all with an economic life of at least three years and all used in a new or expanding establishment in the state) used in the operation of a web search portal as that term is described in 2002 NAICS Code 518112.
2. For the period beginning 7/1/14, provides that the exemption is no longer limited to new or expanding establishments.

SB 73 Sales and Use Tax Exemption

Amends: 59-12-102 and 59-12-104

Effective: 7/1/10

Enacts a sales and use tax exemption for sales of tangible personal property to or by an aircraft maintenance, repair, and overhaul provider for maintenance, repair, overhaul, or refurbishment in this state of a fixed-wing turbine powered aircraft that is not registered in this state.

SB 124 Military Institution Development Authority Amendments

Amends: 59-12-401, 59-12-402, 63H-1-102, 63H-1-201, 63H-1-202, 63H-1-203, 63H-1-302, 63H-1-401, 63H-1-402, 63H-1-501, 63H-1-502, 63H-1-602, 63J-1-602

Enacts: 63H-1-504

Effective: 3/2/10 (Governor's signature)

1. Authorizes the Military Installation Development Authority to impose a resort communities tax (but not an additional resort communities sales tax).
2. Provides the conditions under which a project area may include up to 150 additional acres of public or private land that is not contiguous to military land.

SB 148 Guaranteed Asset Protection Waivers

Amends: 31A-1-103, 31A-6a-105, and 31A-21-109

Enacts: 31A-6b-101, 31A-6b-102, 31A-6b-103, 31A-6b-104, 31A-6b-201, 31A-6b-202, 31A-6b-203, 31A-6b-204, 31A-6b-301, 31A-6b-302, 31A-6b-303, 31A-6b-401,

Effective: 5/11/2010

On May 11, 2010 GAP coverage will no longer be considered an insurance contract, and as such will not be subject to the insurance premium tax. It will, at that point, be subject to an assessment by the insurance commissioner.