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HB 17 Enterprise Zone Amendments – Rep. Kraig Powell (Effective 1/1/12) Provides that a business entity includes a sole proprietorship or an individual; defines "new full time employee position" to mean a position newly created and filled by an employee working at least 30 hours per week for at least 6 consecutive months; expands the business entities qualifying for the credits to include entities with 51% of the employees residing in an enterprise zone adjacent to and contiguous to the enterprise zone in which the business entity is located and provides that the 51% of the employees residing in an enterprise zone test does not apply to a business entity that has no employees; provides that a business entity primarily engaged in retail trade is not eligible for certain enterprise zone credits (this is an increase from the current de minimis test).

HB 24 Clean Fuel Vehicle Decal – Rep. Julie Fisher (Effective 5/10/11) Prohibits the Motor Vehicle Division from issuing a clean fuel vehicle license plate beginning on 7/1/11; replaces the clean fuel license plate with a clean fuel vehicle decal issued by UDOT; effective 7/1/11, the clean fuel vehicle license plate will not allow a vehicle with less than 2 occupants to travel in an HOV lane.

HB 35 Sales and Use Tax Revisions – Rep. Wayne Harper (Effective 7/1/11) Updates the sales tax statutes to remain in compliance with the Streamlined Sales Tax Agreement, including: (1) providing amnesty to sellers that obtain a state sales tax license within a 12-month period of the state's becoming a full member state; (2) providing guidance on when a seller takes an exemption certificate in good faith and when a seller is liable for a tax even though the seller has taken an exemption certificate; (3) clarifying that attachments of tangible personal property to tangible personal property are repairs or renovations only if the attachment is a repair or replacement; (4) clarifying that prewritten software is subject to sales tax as tangible personal property and not as property transferred electronically; (5) providing that repairs or renovations of tangible personal property do not include attaching prewritten computer software to other tangible personal property; and (6) providing that a purchase of computer software where there is no transfer of a copy of that software to the purchaser shall be sourced to the location of the user and requiring the Tax Commission to make rules to source that computer software if the software is used at more than one location.

HB 36 Assessment, Collections, and Refunds Act Amendments – Rep. Todd Kiser (Effective 5/10/11) Provides that the Assessment, Collections, and Refunds Act (Title 59, Chapter 1, Part 14) does not apply to the Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax.

HB 37 Determination of State Taxable Income – Rep. Evan Vickers (Effective 5/10/11) Retrospective to 1/1/11, provides that specific adjustments, additions to, and subtractions from adjusted gross income (AGI) shall be sourced to Utah for purposes of determining the state taxable income of a nonresident; (specifically, additions to AGI to the extent previously subtracted from state taxable income for: (1) improper withdrawals from a medical savings plan, (2) a reimbursed adoption expense, or (3) an equitable adjustment; and deductions from AGI for an income tax refund: (1) to the extent the refund deducted is related to Utah income tax, or (2) for an equitable adjustment).

HB 38 Severance Tax Amendments – Rep. Evan Vickers (Effective 5/10/11) Codifies long-standing Tax Commission practice by providing that interests of the U.S., the state, a political subdivision of the state, or an

Indian or Indian tribe in oil or gas, or the proceeds of production of oil or gas, are not subject to the severance tax on oil and gas.

HB 82 Procedures for Claiming a Sales and Use Tax Exemption for Certain Lodging Related Purchases – Rep. Todd Kiser (Effective 7/1/11) Provides that the sales and use tax exemption for lodging related purchases made on or after 7/1/11 shall be administered in the form of a refund (except for federal government and foreign diplomat purchases, which remain at point of sale, and purchases by religious and charitable organizations that qualify for an exemption at the point of sale under Section 59-12-104.1); grants rulemaking authority to the State Tax Commission to prescribe the refund procedures; repeals language that allowed counties, cities, and towns to collect transient room taxes.

HB 94 Income Tax Credit for Combat Related Death – Rep. Merlynn Newbold (Effective 5/10/11) Provides a nonrefundable individual income tax credit up to the amount of the tax liability for a combat related death and retrospective to 1/1/10.

HB 116 Utah Immigration Accountability and Enforcement Amendments – Rep. Bill Wright (Effective 5/10/11) Enacts a guest worker program for individuals who live and work in the state and are not lawfully present in the U.S.; provides that the program becomes effective on the earlier of: (1) 120 days after an agreement is reached with federal agencies for waivers, exemptions, or authorizations necessary to implement the program; or (2) July 1, 2013; provides that if the agreements with federal agencies do not provide for issuance of a social security number (SSN) to a guest worker, the Tax Commission shall provide, by rule, for a means by which the employer of the guest worker shall withhold from compensation paid to the guest worker an amount that equals the income taxes that would be imposed by state law if the guest worker were an employee with a SSN; requires that if the federal government does not collect federal employment taxes on a guest worker, the Tax Commission shall impose a fee on a person who hires a guest worker in an amount that is equal to the federal employment taxes that would have been collected if the guest worker had a SSN and requires that a fee so collected be deposited into a restricted account.

HB 156 Assessment of Property with Conservation Easement – Rep. Dixon Pitcher (Effective 5/10/11) Requires an owner of real property on which a conservation easement has been granted to deliver proof that the conservation easement has been recorded within 10 days after the recording to the assessor of the county in which the property is located; requires that in assessing the fair market value of a property subject to a conservation easement, a county shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including: (1) value that transfers to a neighboring property because of the presence of the conservation easement on the property being assessed; (2) restrictions on the development potential of the property because of the conservation easement; (3) the absence of neighboring property with a similar easement to provide a basis for comparison; and (4) any other factor that causes the fair market value of the property to be affected because of the presence of a conservation easement.

HB 177 Canine Body Armor Restricted Account and Income Tax Contribution – Rep. Richard Greenwood (Retrospective to 1/1/11) Creates the Canine Body Armor Restricted Account; enacts an individual income tax contribution for canine body armor; provides that if the collections from the contribution do not

meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution.

HB 184 Motor and Special Fuel Tax Act Amendments – Rep. Christopher Herrod (Effective 7/1/11) Amends the definition of clean fuel to include liquified natural gas; provides that beginning on July 1, 2011, a fuel tax is imposed at 8-1/2 cents per gasoline gallon equivalent on liquified natural gas (this matches the fuels tax on compressed natural gas).

HB 190 Delinquent Property Tax – Rep. Gage Froerer (Retrospective to 1/1/11) Provides that the interest rate charged on delinquent personal property taxes, which is the sum of 6% and the federal funds target rate existing on the January 1 prior to the date of delinquency) may not be less than 7% or greater than 10%; adjusts the penalty for failure to file a signed statement required by a county assessor from 10% of the estimated tax due, but not less than $100, to 10% of the estimated tax, but not less than $25.

HB 195 Debt Service Obligations of a Divided School District – Rep. Kenneth Sumsion (Effective 5/10/11) Provides that, if a new school district is created on or after May 10, 2011, a tax shall be imposed on property within the new school district and the remaining school district at a rate that generates the amount of revenue required each year to meet the outstanding bonded debt obligations of the divided school district, and is uniform within the new and remaining school districts.

HB 198 Tobacco Related Penalty Amendments – Rep. Paul Ray (Effective 5/10/11) Increases the penalties for the failure to file certain cigarette and tobacco information returns required in conjunction with the tobacco Master Settlement Agreement to match the penalties currently in place for failure to file other cigarette and tobacco information returns; the penalty is increased from $50 per return (up to a maximum of $1,000) to a class B misdemeanor plus a fine not to exceed the greater of $5,000 or 500% of the retail value of the cigarettes and tobacco products for which the report was improperly made; the increase in the penalties is intended to evidence that the state is diligently enforcing the Master Settlement Agreement, thus assuring the state's continued receipt of its share of the tobacco litigation settlement money.

HB 201 Tobacco Licensing Amendments – Rep. Paul Ray (Effective 5/10/11) Clarifies that the penalty requiring revocation of an entity's cigarette or tobacco license for a fourth violation of the statute prohibiting the selling of cigarettes or tobacco products to a person under the age of 19 is for a period of one year after: (1) the day on which the time for appealing the revocation ends; or (2) if the revocation is appealed, the day on which the decision to uphold the revocation becomes final.

HB 206 Special Group License Plate Amendments – Rep. Wayne Harper (Effective 7/1/11) Prohibits the Motor Vehicle Division from issuing a new support special group license plate beginning on 1/1/12 unless the division receives at least 500 completed applications with fees included; provides that the division shall begin issuance of a new support special group license plate no later than 6 months after receiving the 500 applications and fees; beginning on 7/1/11, prohibits the Motor Vehicle Division from issuing an existing support special group license plate to a new applicant (1) for a plate type originally issued prior to 1/1/12, that has less than 500 plates issued for 3 consecutive years; or (2) for a plate type originally issued on or after 1/1/12, that has less than 500 plates issued for 3 consecutive years; requires the division to report to the Transportation Interim Committee before that committee's November meeting on any plates the division

determines that year it will no longer issue; repeals provisions that authorize the Tax Commission to issue a new type of special group license plate without going through the legislative process.

HB 221 Classic Car Inspections – Rep. Fred Cox (Effective 7/1/11) Amends the definition of a vintage vehicle to a vehicle that is 30 years old or older (decreased from 40 or older), primarily a collector's item, and is not used for general daily transportation; imposes a fee of $45 for the registration or registration renewal of a vintage vehicle that is less than 40 years old.

HB 237 Enforcement of Liens – Rep. Julie Fisher (Effective 5/10/11) Requires a notice of a lien enforcement action that is sent by a storage facility and involves the sale of a vehicle, vessel, outboard motor, or aircraft to be sent to the last known address of the registered owner and lienholder, as disclosed by the records of the Motor Vehicle Division. This is in addition to any address the owner of a storage facility may have.

HB 256 Children's Health Insurance and Medicaid Administrative Simplification – Rep. James Dunnigan (Effective 5/10/11) Requires the Department of Health to: apply for grants to fund a simplified enrollment and renewal process for Medicaid, Utah Premium Partnership, and Primary Care Network Demonstration Project programs; and if funding is available, establish a simplified enrollment and renewal process by 7/1/12 for the programs in which the eligibility worker may, if the applicant provides consent, confirm the adjusted gross income of the applicant from the Tax Commission; and requires the Tax Commission to provide the Department of Health or its designee with access to an applicant's adjusted gross income.

HB 261 Amendment to Transportation Provisions – Rep. Derek Brown (Effective 5/10/11) Requires the Tax Commission to annually provide the Utah Division of Aeronautics a list of all aircraft registered in the state, and requires a study in the 2011 interim of aircraft registration compliance.

HB 275 School District Division Amendments – Rep. Kenneth Sumsion (Effective 5/10/11) Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district if the property tax base per student of the new school district is greater than the property tax base per student of the remaining school district; provides for the distribution of the property tax revenues based on enrollment; repeals a requirement to impose a .0006 capital outlay levy on a school district that splits in a county of the second through sixth class.

HB 301 School District Property Tax Revisions – Rep. Merlynn Newbold (Effective 1/1/12) Repeals the authority of a school district to impose certain property tax levies; authorizes a school district to impose a board local levy and a capital local levy; provides that in setting a board local levy or capital local levy for the calendar year beginning on January 1, 2012, a school is exempt from truth in taxation notice and hearing requirements if the school district budgets an amount of ad valorem property tax revenue equal to or less than the sum of revenues generated during 2011 from specified levies and revenue from new growth.

HB 303 Prepaid Wireless 911 Service Charge – Rep. Brad Dee (Effective 7/1/11) Provides for the collection of a prepaid wireless 911 service charge of 1.9% of the transaction amount from a prepaid wireless customer at the point of retail sale; requires a seller to collect the charge from a customer and remit the charge to the Tax Commission at the time the seller remits sales taxes to the commission; allows a seller to

retain 3% of the money collected from the charge for administration; provides that the Tax Commission shall distribute the prepaid wireless 911 service charge revenues as follows: (1) 80.3% to each county and municipality in the same percentage as the entity receives E-911 fees; (2) 9.2% to fund the Poison Control Center; and (3) 10.5% to fund the statewide unified E-911 emergency service.

HB 317 Currency Amendments – Rep. Brad Galvez (Effective 5/10/11) Recognizes gold and silver coins issued and deemed legal tender by the federal government to be legal tender in the state; does not compel a person to tender or accept gold and silver coin; provides a nonrefundable individual income tax credit for a short or long-term capital gain transaction that results from an exchange made on or after 1/1/12 of gold or silver coin issued by the federal government for another form of legal tender; requires the Revenue and Taxation Interim Committee to study the possibility of establishing an alternative form of legal tender and recommend whether an alternative form of legal tender should be established.

HB 371 Motor Home Taxes and Fees – Rep. Don Ipson (Effective 5/10/11) Provides that a motor home brought into the state straight into a licensed dealer's inventory is not subject to the uniform statewide fee, regardless of whether property taxes or uniform fees imposed by the state of origin have been paid for the current year.

HB 469 Immigration Related Amendments – Rep. John Dougall (Effective 5/10/11) Enacts the Utah Pilot Sponsored Resident Immigrant Program Act, including: defining terms; providing for the creation of the program by the governor; granting rulemaking authority; outlining how a foreign national can participate in the program; addressing sponsorship; establishing grounds for ineligibility; providing for the issuance of a permit; requires the Tax Commission to collect state withholding taxes from persons issued a permit as if they had a social security number (SSN); requires the governor to ensure that there is a method by which an amount of federal income and employment taxes are collected and remitted to the federal government that is equivalent to the amount of those taxes that would have been collected if the resident immigrant were an employee with a SSN; addressing disqualification from the program; and addressing penalties on sponsors; requires this program to begin no later than 7/1/13 and end on 6/30/18.

HB 496 Technology and Life Science Economic Development Act and Related Tax Credits – Rep. David Clark (Effective 5/10/11) Enacts the Technology and Life Sciences Act which authorizes GOED to issue the following tax credit certificates retrospective to 1/1/11: (1) a nonrefundable income tax credit of 35% of the purchase price of an ownership interest in "life science" business entities (NAICS Code 33911, 334510, or 334517) if the applicant receives a tax credit certificate from GOED; the credit shall be taken over a 3-year period and may not exceed $350,000 in a year; (2) a nonrefundable income tax credit for capital gain transactions related to a life science establishment; (3) a refundable corporate and individual income tax credit for life science entities that generate an increase in state revenues.

HB 497 Utah Illegal Immigration Enforcement Act – Rep. Stephen Sandstrom (Effective 5/10/11) Requires that an officer verify the immigration status of a person arrested for a felony or a class A misdemeanor and a person booked for class B or C misdemeanors and requires that an officer attempt to verify immigration status for a person detained for a class B or C misdemeanor; provides enforcement exceptions regarding an officer's verifying immigration status; clarifies when passengers in a vehicle where the operator has been detained may also be questioned and their immigration status verified; requires that a law

enforcement officer may not consider race, color, or national origin, except as permitted by Utah and United States constitutions; states grounds for a presumption of a person's lawful presence in the United States; provides for transportation of an illegal alien to federal custody by a state or local law enforcement officer; provides that a state or local agency may not limit by ordinance, regulation, or policy the authority of any law enforcement or other governmental agency to assist the federal government in the enforcement of any federal immigration law, including the federal requirement to register as an alien or possess an alien registration document; provides that any state or local governmental agency is not restricted in sending, receiving, or maintaining immigration status information of any person in carrying out the agency's lawful purposes; requires verification of immigration status regarding application for public services or benefits provided by a state or local governmental agency or subcontractor, except as exempted by federal law; amends peace officer arrest authority to include making an arrest when the officer has reasonable cause to believe the person is an alien: subject to an immigration removal order, and regarding whom a detainer warrant has been issued or who has committed or been charged with a felony in another state.

SENATE BILLS

SB 1 PUBLIC EDUCATION BASE BUDGET – Sen. Chris Buttars (Effective 7/1/11) Sets the estimated minimum basic tax rate at .001628 for fiscal year 2011-12; this is an estimated rate for 2011-12 that will bring in $284,221,713 in revenues, an increase from the $273,950,764 for 2010-11.

SB 16 STATE TAX COMMISSION TAX, FEE, OR CHARGE ADMINISTRATION AND COLLECTION AMENDMENTS – Sen. Wayne Niederhauser (Effective 7/1/11) Clarifies that the administrative charge collected by Tax Commission from each qualifying tax, fee, or charge may not exceed the lesser of 1.5% or a percentage of the revenues collected sufficient to cover the costs of administering those taxes, fees, or charges; provides that the following sales-related taxes, fees, and charges shall be filed at the same time the entity's sales tax return is filed, or monthly if no sales tax return is required to be filed: municipal energy sales and use tax, municipal telecommunications license tax, lubricating oil recycling fee, waste tire recycling fee, multi-channel video or audio service tax, 911 emergency telecommunications service fee, emergency services poison control fee, and statewide unified E-911 fee.

SB 21 TAX REVISIONS – Sen. Wayne Niederhauser (Effective 1/1/12) Requires a property owner to provide notice to the county board of equalization and make a declaration on the property owner's individual income tax return if the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; allows the Tax Commission to provide information to a county on a property owner's declaration on an individual income tax return that the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; addresses the determination of domicile for purposes of Title 59, Chapter 10, Individual Income Tax Act by setting out a bright line test for domicile, a rebuttable presumption test for domicile, and a test for domicile based on the facts and circumstances; provides that a resident who leaves the state for 761 consecutive days and meets other conditions is not considered domiciled in the state.

SB 22 CORPORATE FRANCHISE AND INCOME TAX AMENDMENTS – Sen. Stuart Adams (Effective 5/10/11) Repeals language in the corporate tax definition of common ownership of a brother-sister controlled group that modifies the IRC definition of that term, since the IRC definition has since changed and no longer contains the language that the Utah statute modified; deletes language that addressed distributions from depletion reserves based on percentage depletion since the statutory language that included a special provision for Utah percentage depletion was repealed in 1983; corrects an oversight in the 2009 market state legislation by indicating that rents in connection with tangible personal property located in Utah should be treated as Utah sales; clarifies that all intercompany transactions between members of a unitary group will be excluded from the property factor and not just intercompany rents; all of these amendments are retrospective to 1/1/11.

SB 24 MOTOR VEHICLE DIVISION FEE AMENDMENTS – Sen. Kevin Van Tassell (Effective 7/1/11) Reinstates in statute the nonlapsing authority for the $4 of the $5 license plate fee that is available to the Tax Commission; moves the license plate fee from a fee set in statute to a fee set in the fee schedule; reinstates in statute the nonlapsing authority for the electronic payment fee that is imposed on all vehicle registrations to cover the costs of processing registrations paid with credit and debit cards; requires the electronic payment fee to be deposited into a General Fund restricted account.

SB 30 Extension of Recycling Market Development Zone Act and Related Tax Credits – Sen. John Valentine (Effective 3/30/11) Extends the repeal date for the Recycling Market Development Zone Act from July 1, 2020, to January 1, 2021; extends recycling market development zone tax credit and carry forward provisions to repeal on January 1, 2012 and provides for the retrospective operation of that credit to 7/1/10.

SB 51 Amendments to Local Sales and Use Taxes for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities – Sen. Lyle Hillyard (Effective 7/1/11) Prescribes what an opinion question shall state for purposes of local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities; addresses the purposes for which revenues collected from local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities may be expended; changes the reauthorization period for a city or town sales and use tax for botanical, cultural, recreational, and zoological organizations or facilities from an eight-year period to a ten-year period.

SB 69 Sales and Use Tax Exemptions for Textbooks for Higher Education – Sen. Karen Mayne (Effective 7/1/11) Provides a sales tax exemption for sales of a textbook for a higher education course: sold by a seller that is not a bookstore owned by an institution of higher education, and sold to a person admitted to an institution of higher learning, if 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course; grants rulemaking authority to the Tax Commission to prescribe the records a seller must keep to verify: (1) that a book is a textbook for a higher education course; and (2) that 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course.

SB 76 Distribution of Revenues Collected Under the Local Sales and Use Tax Act – Sen. David Hinkins (Effective 7/1/11) Modifies the distribution of revenues under the Local Sales and Use Tax Act to hold harmless to their proportionate share of $333,583: a county of the third, fourth, fifth, or sixth class, a city of the fifth class, or a town that received less sales tax distribution in 2008 than in 2007, and had located in that county or town in 2008 an establishment that is described in NAICS Codes 2121 or 213113.

SB 86 Sunset Reauthorizations – Sen. Scott Jenkins (Effective 5/10/11) Reauthorizes the statewide E-911 fee by extending the repeal date from 7/1/11 to 7/1/21.

SB 125 Property Tax Exemptions – Sen. Curtis Bramble (Effective 3/16/11) Retrospective to 1/1/08, provides that: (1) for purposes of a property tax exemption for property used exclusively for educational purposes, "educational purposes" includes the physical or mental teaching, training, or conditioning of competitive athletes by a national governing body of a sport recognized by the United States Olympic Committee that qualifies as being tax exempt under IRC 501(c)(3); and (2) a charter school is considered to be a school district for purposes of a property tax exemption for property of a school district.

SB 136 Boating Amendments – Sen. Curtis Bramble (Effective 5/10/11) Includes vessels and outboard motors in the motor vehicle provisions that regulate abandoned vehicles; grants the Board of Parks and Recreation rulemaking authority to make rules establishing regulations for anchored, beached, moored, and abandoned vessels; repeals the requirement that a motorboat registration that has been revoked may not be

renewed for one year and specifies the requirements for a motorboat registration to be renewed after a revocation.

SB 145 Utah Educational Savings Plan Amendments – Sen. Wayne Niederhauser (Effective 3/16/11) Modifies the information required to be sent from the Tax Commission to the Utah Educational Savings Plan when a taxpayer's individual income tax refund is contributed to plan accounts, to include the amount of the individual income tax refund and, on an as needed basis, the taxpayer's telephone number and number of dependents claimed.

SB 157 Property Tax Revisions – Sen. Curtis Bramble (Effective 5/10/11) Authorizes the Tax Commission to enter into agreements with commercial or industrial taxpayers providing for equal property tax payments over a reasonable period of years not to exceed 20 years; authorizes the commission to revise, accelerate, or cancel equal payment agreements to the same extent and for the same reasons that the commission may revise, accelerate, or cancel an installment agreement under Section 59-1-1004; requires the Tax Commission to promulgate rules to ensure that payments under an equal payment contract do not affect the certified tax rate calculation; and requires the Tax Commission to report annually to the Revenue and Taxation Interim Committee to review annually the effects of equal payment agreements.

SB 188 Tax Commission Amendments – Sen. John Valentine (Effective 5/10/11) Exempts the Tax Commission from the Open and Public Meetings Act when considering or acting on confidential tax matters and conducting hearings; requires the Tax Commission to establish, through rule, procedures and requirements related to a meeting that is not open to the public.

SB 222 Public Transit Amendments – Sen. Curtis Bramble (Effective 5/10/11) Authorizes a local district that provides transportation services to adopt a resolution approving the annexation of the area outside of the local district's boundaries if: the area is within a county that has levied a local option sales and use tax, and the county legislative body has adopted a resolution approving the annexation of the areas outside of the local district; provides that a county, city, or town legislative body is not required to submit an opinion question to the county's, city's, or town's registered voters to impose a sales and use tax to fund public transit if the county, city, or town imposes a county sales and use tax for fixed guideways on or before July 1, 2011.

SB 226 Income Tax Credits for Cleaner Burning Fuels – Sen. Stephen Urquhart (Effective 5/10/11) Retrospective to 1/1/11, amends the eligibility requirements for cleaner burning fuels tax credits available under the individual income tax and the corporate franchise and income tax chapters to include air quality standards for a new qualified plug-in electric drive motor vehicle.

SB 237 Pollution Control Facility Amendments – Sen. Lyle Hillyard (Effective 5/10/11) Authorizes a person that operates a pollution control facility pursuant to an agreement to apply for a sales and use tax exemption.

SB 259 Sales and Use Tax Exemption for Certain Local Government Taxes and Fees – Sen. Dennis Stowell (Effective 7/1/11) Provides that a municipal tax or fee that a municipality imposes to provide an enhanced level of municipal services may be imposed on a purchaser from a business for which the municipality provides an enhanced level of services; and to the extent the tax is imposed on a purchaser, that tax may not be included in the sales tax base.

SB 262 Tobacco Products Amendments – Sen. Curtis Bramble (Effective 7/1/11) Adjusts the tobacco products tax rate on little cigars to be the same tax rate as on cigarettes; little cigars will continue to pay the tax on returns (no little cigar stamps).

SB 278 Charter School Property Tax Amendments – Sen. Curtis Bramble (Effective 3/30/11) Retrospective to 1/1/08, provides that, for purposes of a property tax exemption, a charter school is considered to be a school district.

SB 287 Specialty License Plates – Sen. Curtis Bramble (Effective 1/1/12) Creates a Choose Life Adoption Support special group license plate for adoption support programs through the Division of Child and Family Services; requires applicants for a new plate to make a $25 annual donation to the Choose Life Adoption Support Restricted Account for adoption support programs; creates the Choose Life Adoption Support Restricted Account; grants the Division of Child and Family Services rulemaking authority to make rules establishing a procedure for organizations to apply for funds in the Choose Life Adoption Support Restricted Account.

SB 313 Prostate Cancer Special Group Plate – Sen. Benjamin McAdams (Effective 10/1/11) Creates a prostate cancer support special group license plate for programs that conduct or support prostate cancer awareness, screening, detection, or prevention; requires applicants for a new plate to make a $25 annual donation to the Prostate Cancer Support Restricted Account; creates the Prostate Cancer Support Restricted Account; requires the Department of Health to distribute funds in the Prostate Cancer Support Restricted Account to organizations that provide programs that conduct or support prostate cancer programs.