

HOUSE BILLS **2**

HB 325 MILITARY INSTALLATION DEVELOPMENT AUTHORITY **2****SENATE BILLS** **3**

SB 36 CIGARETTE AND TOBACCO TAX AND LICENSING AMENDMENTS **3****SB 247 AMENDMENTS TO REVENUE AND TAXATION** **3**

House Bills

HB 325 Military Installation Development Authority

Amends: 59-12-401, 63H-1-102, 63H-1-203, 63H-1-302, 63H-1-403, 63H-1-501, 63H-1-502

Effective: 7/1/2013

- Provides that if a military installation development authority (MIDA) levies a resort communities tax, the actual number of permanent residents within the project area shall be used as part of the tax determination, and provides that the resort communities tax may be imposed if there are no permanent residents;
- Provides for payment by a consumer of a municipal energy tax directly to the authority, if the consumer's energy supplier is not required under federal law to collect the tax;
- Allows a MIDA to levy a MIDA energy tax on an energy supplier within a project area based on the delivered value of the energy;
- Allows an energy supplier to recover an amount equal to its MIDA energy tax from its customers;
- Provides that a MIDA energy tax is offset by any municipal energy tax paid by that customer on the same delivered value.

Senate Bills

SB 36 Cigarette and Tobacco Tax and Licensing Amendments

Amends: 59-14-102, 59-14-201, 59-14-214, 59-14-302, 59-14-601

Enacts: 59-14-305, 59-14-701, 59-14-702, 59-14-703, 59-14-704, 59-14-705, 59-14-706

Effective: 7/1/2013

- Provides that a cigarette produced from a cigarette rolling machine shall be taxed at the same rate as a cigarette;
- Provides that the tax on a cigarette produced from a cigarette rolling machine shall be paid on a return filed quarterly with the commission;
- Provides for a credit or refund of tax for a cigarette rolling machine operator if a tobacco tax has already been paid on the product placed into the cigarette rolling machine;
- Enacts the Cigarette Rolling Machine Operators Act, including:
 - Requiring the certification and renewal of certification of cigarette rolling machine operators by the Tax Commission;
 - Providing procedures and requirements for a cigarette rolling machine operator to obtain certification or renewal of certification;
 - Requiring a cigarette rolling machine operator to make certain reports to the Tax Commission;
 - Requiring a cigarette rolling machine operator to maintain a secure meter on a cigarette rolling machine;
 - Addressing the denial or revocation of certification of a cigarette rolling machine operator; and
 - Addressing appeals.

SB 247 Amendments to Revenue and Taxation

Amends: 59-1-809, 63I-1-259

Enacts: 59-1-801.5

Repeals: 59-1-801

Effective: 7/1/2013

- Effective 7/1/2013, Repeals Articles III, IV and IX of the Multistate Tax Compact;
- Repeals Utah’s membership in the MTC effective 6/30/2014 and on 7/1/2014 allows Utah to participate in the MTC audit and nexus programs.