

S.B. 33
SALES AND USE TAX REVISIONS

Representative **Steve Eliason** proposes the following amendments:

1. *Page 27, Lines 809 through 814:*

809 (76) (a) purchases of machinery or equipment if:

(i) the purchaser is an establishment described in NAICS Subsector 713, Amusement, Gambling, and Recreation Industries, of the 2012 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;

810 {~~(i)~~} **(ii)** the machinery or equipment **:**

(A) has an economic life of three or more years; and

(B) is used by one or more persons who pay admission or user fees described in Subsection 59-12-103(1)(f) to the purchaser of the machinery and equipment; and

811 {~~(ii)~~} **(iii)** 51% or more of the purchaser's sales revenue for the previous calendar quarter is:

812 (A) amounts paid or charged as admission or user fees described in Subsection

813 59-12-103(1)(f); and

814 (B) subject to taxation under this chapter;