

SB 101 -- Redline

Amended to Enrolled -- Specialized Product Amendments

Deletions ~~struck~~ · Insertions underlined

~~01-22~~Enrolled 12:06Copy S.B.

Jennifer Dailey-Provost ~~3~~Cosponsor: ~~LONG TITLE General Description:~~

Grant Amjad Miller Angela Romero Rosalba Dominguez Carol S.

Moss Jason E.

Thompson Sahara Hayes Hoang Nguyen Sandra Hollins Doug Owens 3 LONG TITLE General Description:

None ~~Other~~S.B. Special Clauses:

~~S~~101 This~~Enrolled bill~~Copy provides~~Other a~~Special special~~Clauses: effective date.~~

~~B~~This Utah bill Code~~provides~~ Sections~~a~~ Affected:~~special effective date.~~

Utah Code Sections Affected:

~~0-4-41-403 (Effective 01/01/27), as last amended by Laws of Utah 2024, Chapter 35 1-4-45-108 (Effective 01/01/27), as enacted by Laws of Utah 2019, Chapter 329 59-1-306 (Effective 01/01/27), as last amended by Laws of Utah 2025, Chapter 258 59-1-403 (Effective 01/01/27) (Partially Repealed 07/01/29), as last amended by Laws of S.B. Utah 2025, Chapters 182, 323, 400, and 498 59-12-104 (Effective 01/01/27), as last amended by Laws of Utah 2025, First Special Session, Chapter 17 59-12-104.11 (Effective 01/01/27), as last amended by Laws of Utah 2025, First Special Session, Chapter 11 59-31-101 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-201 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-202 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-301 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-302 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-401 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-402 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 Be it enacted by the Legislature of the state of Utah:~~

~~101 01-22 12:06 Utah 2025, Chapters 182, 323, 400, and 498 59-12-104 (Effective 01/01/27), as last amended by Laws of Utah 2025, First Special Session, Chapter 17 59-12-104.11 (Effective 01/01/27), as last amended by Laws of Utah 2025, First Special Session, Chapter 11 59-31-101 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-201 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-202 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-301 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-302 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-401 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 59-31-402 (Effective 01/01/27), as enacted by Laws of Utah 2024, Chapter 35 Be it enacted by the Legislature of the state of Utah:~~

~~(iv)- regarding~~2 what constitutes:Enrolled Copy S.B.

101 (iv) regarding what constitutes:

~~-(b) 2~~Notwithstanding -Subsection 01-22(1)(a), 12:06~~the S.B.~~department may not prohibit a sugar coating on a cannabinoid product to mask the product's taste, subject to the limitations described in Subsection (1)(a)(iv) or (v).

~~101 (b) Notwithstanding Subsection (1)(a), the department may not prohibit a sugar coating on a cannabinoid product to mask the product's taste, subject to the limitations described in Subsection (1)(a)(iv) or (v)-~~

~~(4)- The~~3 department- ~~may~~S.B. ~~seize and destroy any unregistered kratom product offered for sale in this state.~~

101 Enrolled Copy (4) The department may seize and destroy any unregistered kratom product offered for sale in this state.

Definition -- State Tax Commission Administrative Charge Account -- Amount of administrative charge -- Deposit of revenue into the restricted account -- Interest deposited into General Fund -- ~~Expenditure~~ 3 of -money S.B. deposited into the restricted account.

~~101 01-22 12:06 Expenditure of money deposited into the restricted account.~~

~~or (b)- and equal- percentage~~Enrolled of~~Copy revenue~~S.B. ~~the commission collects from each qualifying tax, fee, or charge sufficient to cover the cost to the commission of administering the qualifying taxes, fees, or charges.~~

101 (b) an equal percentage of revenue the commission collects from each qualifying tax, fee, or charge sufficient to cover the cost to the commission of administering the qualifying taxes, fees, or charges.

~~-Section 44.-~~ 01-22 12:06 S.B.

101 Section 4.

~~(i)- a~~5 tax- commissioner;S.B.

101 Enrolled Copy (i) a tax commissioner;

~~-(ii) 5on behalf S.B. of the commission in any action or proceeding under:~~

~~101 01-22-12:06 (ii) on behalf of the commission in any action or proceeding under:~~

~~(4)(a)- Notwithstanding6 Subsection- (2)Enrolled andCopy forS.B. purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:~~

101 (4)(a) Notwithstanding Subsection (2) and for purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:

(b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title ~~-63G, 6Chapter -3, 01-22Utah 12:06Administrative S.B. Rulemaking Act,~~ share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.

~~101 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.~~

(i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under ~~Section- 59-14-407;7 - S.B.~~

101 Enrolled Copy Section 59-14-407;

(g) Notwithstanding Subsection (2), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection ~~-59-14-210(2).-7- S.B.~~

~~101 01-22-12:06 59-14-210(2)-~~

(m)(i) Notwithstanding Subsection (2), upon request from the state court administrator, ~~- the8 commission - shallEnrolled provideCopy toS.B. the state court administrator, the name, address, telephone number, county of residence, and social security number on resident returns filed under Chapter 10, Individual Income Tax Act.~~

101 administrator, the commission shall provide to the state court administrator, the name, address, telephone number, county of residence, and social security number on resident returns filed under Chapter 10, Individual Income Tax Act.

(A) "Income tax information" means information gained by the commission that is ~~-required 8to -be 01-22attached 12:06to S.B. or included in a return filed with the commission under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.~~

~~101 required to be attached to or included in a return filed with the commission under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.~~

and ~~(B)- if9 the- taxS.B. information is classified to prevent the identification of a particular return-~~

101 Enrolled Copy (B) if the tax information is classified to prevent the identification of a particular return.

(B) GOEO may not provide to a person that requests tax information in accordance with Subsection (4)(n)(v)(A) any tax information other than the tax ~~-information 9GOEO -provides S.B. in accordance with Subsection (4)(n)(iv).~~

~~101 01-22-12:06 information GOEO provides in accordance with Subsection (4)(n)(iv)-~~

~~(s)- Notwithstanding10 Subsection- (2),Enrolled forCopy theS.B.-purpose of verifying eligibility under Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:~~

101 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:

~~-(t) 10Notwithstanding -Subsection 01-22(2), 12:06the S.B. commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.~~

~~101 (t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.~~

(w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of

Workforce Services any information received under Chapter 10, Part ~~350a-4~~, Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

(ii) In addition to the information provided under Subsection (4)(y)(i), the ~~commission shall~~¹¹ provide ~~a S.B. qualifying jurisdiction with copies of returns and other information relating to a distributed tax, fee, or charge collected within the qualifying jurisdiction.~~

~~(iii)(A) 101 To Enrolled obtain Copy the commission information shall described provide in a Subsection qualifying (4)(y)(ii), jurisdiction the with chief copies executive officer or the chief executive officer's designee of the returns qualifying and jurisdiction other shall information submit relating a written request to the a commission distributed that tax, states fee, the or specific charge information collected sought within and how the qualifying jurisdiction jurisdiction. intends to use 11 S.B.~~

~~101 (iii)(A) 01-22 To 12:06 obtain the information described in Subsection (4)(y)(ii), the chief executive officer or the chief executive officer's designee of the qualifying jurisdiction shall submit a written request to the commission that states the specific information sought and how the qualifying jurisdiction intends to use the information.~~

(ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and to the extent allowed under federal law, the commission shall provide the unclaimed property administrator the name, address, telephone number, county of residence, and social security number or federal employer identification number on any return filed under Chapter 7, Corporate Franchise ~~and Income 12 Taxes, or Enrolled Chapter Copy 10, S.B. Individual Income Tax Act.~~
~~101 and Income Taxes, or Chapter 10, Individual Income Tax Act.~~

(iii) The unclaimed property administrator is subject to the confidentiality provisions of this section with respect to any information the unclaimed property ~~administrator 12 receives under 01-22 this 12:06 Subsection S.B. (4)(bb).~~

~~101 administrator receives under this Subsection (4)(bb).~~

and (ii) to the Division of Finance for purposes of the Division of Finance administering ~~Subsection- 59-5-202(5)-13 - S.B.~~

~~101 Enrolled Copy Subsection 59-5-202(5).~~

(hh) Notwithstanding Subsection (2), the commission may provide aggregated ~~information 13 to the S.B. Utah Population Committee, created in Section 63C-20-103, if the Utah Population Committee requests the information in accordance with Section 63C-20-105.~~

~~101 01-22 12:06 information to the Utah Population Committee, created in Section 63C-20-103, if the Utah Population Committee requests the information in accordance with Section 63C-20-105.~~

~~Section- 5-14 - Enrolled Copy S.B.~~

~~101 Section 5.~~

~~-(a) 14 construction materials 01-22 except: 12:06 S.B.~~

~~101 (a) construction materials except:~~

or ~~(c) services 15 related to S.B. Subsection (4)(a) or (b);~~

~~101 Enrolled Copy (c) services related to Subsection (4)(a) or (b);~~

(7)(a) except as provided in Subsection (85) and subject to Subsection (7)(b), sales of ~~cleaning 15 or washing S.B. of tangible personal property if the cleaning or washing of the tangible personal property is not assisted cleaning or washing of tangible personal property;~~

~~101 01-22 12:06 cleaning or washing of tangible personal property if the cleaning or washing of the tangible personal property is not assisted cleaning or washing of tangible personal property;~~

or (II) the time period necessary to transport the vehicle to the borders of this ~~state; 16 - Enrolled Copy S.B.~~

~~101 state;~~

and ~~(b)(i) 16 Subsection -(10)(a) 01-22 applies 12:06 to: S.B.~~

~~101 (b)(i) Subsection (10)(a) applies to:~~

(13)(a) except as provided in Subsection (13)(b), the sale of tangible personal property ~~or a 17 product transferred S.B. electronically by a person:~~

~~101 Enrolled Copy or a product transferred electronically by a person:~~

(i) the sale is one of a series of sales of a character to indicate that the person is ~~regularly 17 engaged in S.B. the business of selling that type of tangible personal property or product transferred electronically;~~

~~101 01-22 12:06 regularly engaged in the business of selling that type of tangible personal property or product transferred electronically;~~

~~(a) a 18 manufacturing facility Enrolled that: Copy S.B.~~

~~101 (a) a manufacturing facility that:~~

or ~~(B) 18 for a 01-22 scrap 12:06 recycler, S.B. to process an item sold as tangible personal property, as~~

the commission may define that phrase in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

~~101 (B) for a scrap recycler, to process an item sold as tangible personal property, as the commission may define that phrase in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;~~

(i) is described in NAICS Code 518112, Web Search Portals, of the 2002 North American Industry Classification System of the federal Executive Office of the ~~President, Office~~19 of Management S.B. and Budget;

101 Enrolled Copy President, Office of Management and Budget;

~~-(iii) 19support -equipment; S.B.~~

~~101 01-22-12:06 (iii) support equipment;~~

~~(i) money; 20 - Enrolled Copy S.B.~~

101 (i) money;

(18)(a)(i) except as provided in Subsection (18)(b), sales of tangible personal property or a product transferred electronically used or consumed primarily and ~~-directly 20in -farming 01-22operations, 12:06~~regardless S.B. of whether the tangible personal property or product transferred electronically;

~~101 directly in farming operations, regardless of whether the tangible personal property or product transferred electronically;~~

~~(19) sales 21 of hay; S.B.~~

101 Enrolled Copy (19) sales of hay;

or ~~-(c) 21a -member S.B. of the immediate family of the producer described in Subsection (20)(a);~~

~~101 01-22-12:06 (c) a member of the immediate family of the producer described in Subsection (20)(a);~~

~~(i) a 22 lease- or Enrolled rental Copy of S.B. a product;~~

101 (i) a lease or rental of a product;

~~-(ii) 22the -first 01-22use 12:06 of S.B. a product if that phrase has the same meaning in this Subsection (24) as in Subsection (63);~~

~~101 (ii) the first use of a product if that phrase has the same meaning in this Subsection (24) as in Subsection (63);~~

(A) if the boat, boat trailer, or outboard motor is not used to conduct business, for ~~a - time 23 period- that S.B. does not exceed the longer of:~~

101 Enrolled Copy a time period that does not exceed the longer of:

~~-(31) 23sales -of S.B. aircraft manufactured in Utah;~~

~~101 01-22-12:06 (31) sales of aircraft manufactured in Utah;~~

~~(40)(a) subject 24 to Subsection Enrolled (40)(b), Copy sales S.B. or rentals of the right to use or operate for amusement, entertainment, or recreation an unassisted amusement device as defined in Section 59-12-102;~~

~~(b) 101 if (40)(a) a subject seller to that Subsection sells (40)(b), sales or rents rentals at of the same business location the right to use or operate for amusement, entertainment, or recreation one or more unassisted amusement devices device and as one defined or more assisted amusement devices, the exemption described in Subsection Section (40)(a) 59-12-102; applies if the seller separately accounts for the sales or rentals of - 24 - 01-22-12:06 S.B.~~

101 (b) if a seller that sells or rents at the same business location the right to use or operate for amusement, entertainment, or recreation one or more unassisted amusement devices and one or more assisted amusement devices, the exemption described in Subsection (40)(a) applies if the seller separately accounts for the sales or rentals of the right to use or operate for amusement, entertainment, or recreation for the assisted amusement devices;

~~(45) an 25 amount- paid S.B. by or charged to a purchaser for accommodations and services described in Subsection 59-12-103(1)(i) to the extent the amount is exempt under Section 59-12-104.2;~~

101 Enrolled Copy (45) an amount paid by or charged to a purchaser for accommodations and services described in Subsection 59-12-103(1)(i) to the extent the amount is exempt under Section 59-12-104.2;

(47)(a) sales or uses of electricity, if the sales or uses are made under a retail tariff ~~-adopted 25 by -the S.B. Public Service Commission only for purchase of electricity produced from a new alternative energy source built after January 1, 2016, as designated in the tariff by the Public Service Commission;~~

~~101 01-22-12:06 adopted by the Public Service Commission only for purchase of electricity produced from a new alternative energy source built after January 1, 2016, as designated in the tariff by the Public Service Commission;~~

~~(a) for 26 use- on Enrolled or Copy in S.B. a human;~~

101 (a) for use on or in a human;

~~-(i) 26a -motion 01-22picture; 12:06 S.B.~~

~~101 (i) a motion picture;~~

or ~~(D)~~ "live27 sporting event"; S.B.

101 Enrolled Copy (D) "live sporting event";

or ~~-(II) 27has -its S.B.-generation capacity increased by one or more megawatts on or after July 1, 2004, as a result of the use of the tangible personal property;~~

~~101 01-22-12:06 (II) has its generation capacity increased by one or more megawatts on or after July 1, 2004, as a result of the use of the tangible personal property;~~

or ~~(B) the28 increased- capacityEnrolled describedCopy inS.B.-Subsection (55)(a)(i) is operational as described in Subsection (55)(a)(iii);~~

101 (B) the increased capacity described in Subsection (55)(a)(i) is operational as described in Subsection (55)(a)(iii);

and ~~-(C)(I) 28becomes -operational 01-22on 12:06or S.B.-after July 1, 2004;~~

~~101 (C)(I) becomes operational on or after July 1, 2004;~~

or (B) the increased capacity described in Subsection (56)(a)(i) is operational as ~~described- in29 Subsection- (56)(a)(iii);~~ S.B.

101 Enrolled Copy described in Subsection (56)(a)(iii);

or ~~-(II) 29ethanol; -S.B.-~~

~~101 01-22-12:06 (II) ethanol;~~

~~(59)- purchases:30 - Enrolled Copy S.B.~~

101 (59) purchases:

or ~~-(B) 30addresses; -01-22-12:06 S.B.-~~

~~101 (B) addresses;~~

~~(B)- brought31 into- thisS.B.-state at any time after the purchase described in Subsection (63)(a)(i)(A);~~

101 Enrolled Copy (B) brought into this state at any time after the purchase described in Subsection (63)(a)(i)(A);

(A) tangible personal property or a product transferred electronically other than the tangible personal property described in Subsection (63)(a)(ii)(B), the first use of the property for a purpose for which the property is designed occurs ~~-outside 31of -this S.B.-state;~~

~~101 01-22-12:06 outside of this state;~~

~~(65)- sales:32 - Enrolled Copy S.B.~~

101 (65) sales:

~~-(66) 32sales -of 01-22construction 12:06materials:-S.B.-~~

~~101 (66) sales of construction materials;~~

(68) except for the tax imposed by Subsection 59-12-103(2)(d), sales of fuel to a common ~~carrier- that33 is- aS.B.-railroad for use in a locomotive engine;~~

101 Enrolled Copy carrier that is a railroad for use in a locomotive engine;

or ~~-(b) 33sales -of S.B.-tangible personal property by an aircraft maintenance, repair, and overhaul provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration lists a state or country other than this state as the location of registry of the fixed wing turbine powered aircraft;~~

~~101 01-22-12:06 (b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration lists a state or country other than this state as the location of registry of the fixed wing turbine powered aircraft;~~

and ~~(ii)- that34 have- anEnrolled economicCopy lifeS.B.-of three or more years;~~

101 (ii) that have an economic life of three or more years;

~~-(i) 34the -ownership 01-22of 12:06the S.B.-lessor and the ownership of the lessee are identical;~~

~~101 (i) the ownership of the lessor and the ownership of the lessee are identical;~~

(a) if the primary purpose for accessing the database is to view or retrieve information ~~from- the35 database;- S.B.~~

101 Enrolled Copy from the database;

~~-(a) 35machinery -and S.B.-equipment that:~~

~~101 01-22-12:06 (a) machinery and equipment that:~~

and ~~(b)- have36 an- economicEnrolled lifeCopy ofS.B.-one or more years;~~

101 (b) have an economic life of one or more years;

(a) by a refiner who owns, leases, operates, controls, or supervises a refinery as defined ~~-in 36Section -79-6-701 01-22located 12:06in S.B.-the state;~~

~~101 in Section 79-6-701 located in the state;~~

~~(89) amounts paid or S.B. charged for an item exempt under Section 59-12-104.10;~~

101 Enrolled Copy (89) amounts paid or charged for an item exempt under Section 59-12-104.10;

~~(91) amounts paid or charged for admission to an indoor skydiving, rock climbing, or -surfing 37facility, -if S.B. a trained instructor;~~

~~101 01-22-12:06 surfing facility, if a trained instructor;~~

~~(i) NAICS38 Subsector- 237, Enrolled Heavy Copy and S.B. Civil Engineering Construction;~~

101 (i) NAICS Subsector 237, Heavy and Civil Engineering Construction;

~~[(97) amounts paid or charged for sales of a cannabinoid product as that term is defined in Section 4-~~

~~41-102;] [(98)] (97) amounts paid or charged by an operator of a qualifying energy storage - manufacturing 38facility -for: 01-22-12:06 S.B.~~

~~101 manufacturing facility for:~~

~~(b) The39 vehicle- dealer S.B. shall retain the contract of sale described in Subsection (3)(a) for the same period of time a vehicle dealer is required to keep books and records under Section 59-1-1406.~~

101 Enrolled Copy (b) The vehicle dealer shall retain the contract of sale described in Subsection (3)(a) for the same period of time a vehicle dealer is required to keep books and records under Section 59-1-1406.

~~-(1)(a) 39"Cannabinoid -product" S.B. means [the same as that term is defined in Section 4-41-102] a product that contains or is represented to contain one or more naturally occurring cannabinoids.~~

~~101 (b) 01-22-12:06 (1) "Cannabinoid product" means does the not same include: -as that term is defined in Section 4-41-102.~~

~~(2)(i) "Kratom medical product" cannabis means the same -as that term is defined in Section 4-45-102, 26B-4-201;~~

~~or (ii) a medical cannabis product as that term is defined in Section 26B-4-201.~~

~~(2) "Kratom product" means a product containing any part of a leaf of the plant Mitragyna speciosa.~~

~~(1) The40 commission- shall Enrolled issue Copy a S.B. fixed location license to sell a [cannabinoid] specialized product to a retailer that submits an application, on a form created by the commission, that includes:~~

101 (1) The commission shall issue a fixed location license to sell a [cannabinoid] specialized product to a retailer that submits an application, on a form created by the commission, that includes:

~~-(3)(a) 40The -commission 01-22 shall 12:06 require S.B. a retailer that is responsible under this part for the collection of tax on a cannabinoid product to post a bond.] [(b) Subject to Subsection (3)(c), the commission shall determine the form and amount of the bond.] [(c) The minimum amount of the bond shall be \$500.] [(4) In accordance with Title 63G, Chapter 3, Utah Rulemaking Authority, the commission may make rules to establish the additional information described in Subsection (1)(c) that a retailer shall provide in the application described in Subsection (1).] [(5)] (3) The commission may [not]charge a \$50 fee for issuing or renewing a license under this section to offset the costs of administration.~~

~~101 [(3)(a) The commission shall require a retailer that is responsible under this part for the collection of tax on a cannabinoid product to post a bond.] [(b) Subject to Subsection (3)(c), the commission shall determine the form and amount of the bond.] [(c) The minimum amount of the bond shall be \$500.] [(4) In accordance with Title 63G, Chapter 3, Utah Rulemaking Authority, the commission may make rules to establish the additional information described in Subsection (1)(c) that a retailer shall provide in the application described in Subsection (1).] [(5)] (3) The commission may [not]charge a \$50 fee for issuing or renewing a license under this section S2 to offset the costs of administration ?S-~~

~~and (b) establish the additional information described in Subsection (1)(c) that a retailer shall provide- in41 the- application S.B.-described in Subsection (1)-~~

101 Enrolled Copy provide in the application described in Subsection (1).

~~(2)(a) A[A [licensee] licensee] Except as provided in Subsection (2)(c), a retailer shall collect the tax imposed under Subsection (1) from a f[purchaser] purchaser] consumer at the time the [cannabinoid][cannabinoid] specialized product is sold.~~

(c) A retailer may elect not to collect the tax described in Subsection (2)(a) only if the retailer:

(i) is located outside of the state;

and (ii) does not meet the requirements of Subsection 59-12-107(2)(c).

~~(1)(a) [The licensee] A retailer that collects the tax imposed on a [cannabinoid] -specialized 41product -shall S.B. remit to the commission, in an electronic format approved by the commission:~~

~~101 01-22-12:06 specialized product shall remit to the commission, in an electronic format approved by the commission:~~

~~(b) The consumer shall file the statement described in Subsection (3)(a) and pay the tax due- on42 or- before Enrolled the Copy last S.B. day of the month immediately following the month during which the consumer purchased an untaxed [cannabinoid] specialized product.~~

101 due on or before the last day of the month immediately following the month during which the consumer

purchased an untaxed [cannabinoid] specialized product.

(7)(a) The commission shall retain and deposit an administrative charge in accordance ~~with 42~~Section 59-1-306 ~~01-22~~from 12:06 ~~revenue S.B. generated by the tax under this part.~~

~~101 with Section 59-1-306 from revenue generated by the tax under this part.~~

~~(b) enforcement⁴³ and performance^{S.B.} of duties described in Title 4, Chapter 45, Kratom Consumer Protection Act, by the Department of Agriculture and Food;~~

101 Enrolled Copy (b) enforcement and performance of duties described in Title 4, Chapter 45, Kratom Consumer Protection Act, by the Department of Agriculture and Food;

- ~~43~~44 -