



1           **39-26-113. Collection of sales tax - motor vehicles -**  
2 **off-highway vehicles - exemption - process for motor vehicles sold at**  
3 **auction - exception - definition.** (5.5) THE SALE OF PERSONAL PROPERTY  
4 ON WHICH A SPECIFIC OWNERSHIP TAX HAS BEEN PAID OR IS PAYABLE IS  
5 EXEMPT FROM THE SALES TAX IMPOSED BY ANY SPECIAL DISTRICT OR  
6 AUTHORITY AUTHORIZED TO LEVY A SALES TAX PURSUANT TO TITLE 24,  
7 25, 29, 30, 32, 37, OR 43, WHEN THE SALE MEETS BOTH OF THE FOLLOWING  
8 CONDITIONS:  
9           (a) THE PURCHASER IS A NONRESIDENT OF, OR HAS HIS OR HER  
10 PRINCIPAL PLACE OF BUSINESS OUTSIDE OF, THE DISTRICT OR AUTHORITY;  
11 AND  
12           (b) THE PERSONAL PROPERTY IS REGISTERED OR REQUIRED TO BE  
13 REGISTERED OUTSIDE THE LIMITS OF THE DISTRICT OR AUTHORITY UNDER  
14 THE LAWS OF THIS STATE."

15 Renumber succeeding sections accordingly.

16 Page 24 of the bill, line 14, strike "SYSTEM," and substitute "SYSTEM THAT  
17 MEETS THE DEFINED SCOPE OF WORK SET FORTH IN THE REQUEST FOR  
18 SOLICITATION,".

19 Page 25 of the bill, line 3, after "(1)(b)" insert "and (2)".

20 Page 25 of the bill, after line 26 insert:

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22           "(2) No sales tax of any statutory or home rule city, town, city and  
23 county, or county shall apply to the sale of construction and building  
24 materials, as the term is used in section 29-2-109, ~~if such materials are~~  
25 ~~picked up by the purchaser~~ and if the purchaser of such materials presents  
26 to the retailer a building permit or other documentation acceptable to such  
27 local government evidencing that a local use tax has been paid or is  
28 required to be paid."."

29 Page 3 of the report, line 3, after "39-26-102" insert "(5.8)".

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