

## Indirect/Sales/Use:

### Utah: New Law Seeks to Remove Multiple Taxation of Some Business Inputs and Supplies

*S.B. 93*, signed by gov. 3/23/22. Effective July 1, 2022, new law exempts certain tangible personal property consumed in the performance of a taxable service from Utah sales and use tax. Such exemption generally applies to amounts paid by the service provider for tangible personal property, other than machinery, equipment, parts, office supplies, electricity, gas, heat, steam, or other fuels, that:

**URL:** <https://le.utah.gov/~2022/bills/static/SB0093.html>

- Is consumed in the performance of certain delineated services;
- Must be consumed for the service provider to provide such services; and
- In fact, will be consumed in the performance of the service “to the point that the tangible personal property disappears or cannot be used for any other purpose.”

The legislation also exempts certain supplies used in the course of business from Utah personal property tax beginning January 1, 2023.

*S.B. 90*, signed by gov. 3/23/22. Another signed bill replaces the term “remote seller” with “voluntary seller” under some Utah sales and use tax provisions to comply with the Streamlined Sales and Use Tax Agreement (SSUTA). Please contact us with any questions.

**URL:** <https://le.utah.gov/~2022/bills/static/sb0090.html>

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