An amendment by Utah to Section 304 relating to notice of state tax rate changes:

Section 304: NOTICE FOR STATE TAX CHANGES

A. Each member state shall lessen the difficulties faced by sellers when there is a change in a state sales or use tax rate or base by making a reasonable effort to do all of the following:
1. Provide sellers with as much advance notice as practicable of a rate change.
2. Limit the effective date of a rate change to the first day of a calendar quarter.
3. Notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations.

B. Failure of a state to provide for at least 30 days notice to sellers to receive notice or failure of a member state to provide notice or limit the effective date of a rate change shall not relieve the seller of liability for collecting tax at the incorrect rate during the first 30 days after the rate change becomes effective. Itis obligation to collect sales or use taxes for that member state.