

RESOLUTION ON REVIEW OF TAX

COMMISSION CASES

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: Howard A. Stephenson

6	L. Alma Mansell	R. Mont Evans	Lane Beattie
7	Craig L. Taylor	Alarik Myrin	Millie M. Peterson
8	Robert F. Montgomery	LeRay McAllister	Blaze D. Wharton
9	Nathan C. Tanner	John P. Holmgren	Robert C. Steiner
10	Michael G. Waddoups	L. Steven Poulton	Ed Mayne
11	Howard C. Nielson	Leonard M. Blackham	Mike Dmitrich
12	Robert M. Muhlestein	Craig A. Peterson	Pete Suazo

13 A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH
 14 CONSTITUTION; AMENDING THE JUDICIAL ARTICLE TO AUTHORIZE A COURT TO
 15 ADJUDICATE OR REVIEW A MATTER RELATING TO REVENUE AND TAXATION;
 16 MAKING TECHNICAL CHANGES; AND PROVIDING AN EFFECTIVE DATE.

17 This resolution proposes to change the Utah Constitution as follows:

18 AMENDS:

19 **ARTICLE VIII, SECTION 5**

20 *Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of*
 21 *the two houses voting in favor thereof:*

22 Section 1. It is proposed to amend Utah Constitution Article VIII, Section 5, to read:

23 **Article VIII, Section 5. [Jurisdiction of district court and other courts -- Right of**
 24 **appeal.]**

25 (1) The district court shall have original jurisdiction in all matters except as limited by this
 26 constitution or by statute, and power to issue all extraordinary writs.

27 (2) The district court shall have appellate jurisdiction as provided by statute.

28 (3) The jurisdiction of all other courts, both original and appellate, shall be provided by

1 statute.

2 (4) Notwithstanding the powers granted to the State Tax Commission in Article XIII,
3 Section 11, the Legislature may grant original or appellate jurisdiction to any court established
4 under this article to adjudicate or review any matter relating to revenue and taxation as provided
5 by statute.

6 (5) Except for matters filed originally with the Supreme Court, there shall be in all cases
7 an appeal of right from the court of original jurisdiction to a court with appellate jurisdiction over
8 the cause.

9 Section 2. **Submittal to electors.**

10 The lieutenant governor is directed to submit this proposed amendment to the electors of
11 the state of Utah at the next general election in the manner provided by law.

12 Section 3. **Effective date.**

13 (1) If approved by the electors of the state, the amendments proposed by this joint
14 resolution take effect on January 1, 1999.

15 (2) Notwithstanding Subsection (1), the Legislature may apply the amendments proposed
16 by this joint resolution retrospectively to July 1, 1994, to a statute authorizing a court to adjudicate
17 or review a decision issued by the State Tax Commission, for which the Supreme Court, the Court
18 of Appeals, or a district court has not issued a final unappealable judgment or order, if:

19 (a) the Legislature expressly states that the statute is to be applied retrospectively; and

20 (b) the statute does not enlarge, eliminate, or destroy a vested right.

Legislative Review Note
as of 2-10-98 3:39 PM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel