

S.B. 62

DISTRICT COURT REVIEW OF TAX COMMISSION CASES

HOUSE FLOOR AMENDMENTS

FEBRUARY 25, 1998 4:25 PM

Representative **Valentine** proposes the following amendments:

1. Page 1, Line 10: After "PROCEDURE;" delete "AND"
2. Page 1, Line 11: After "CHANGES" insert "; AND PROVIDING A COORDINATION CLAUSE"
3. Page 5, Line 5: After Line 5 insert:

"Section 5. **Coordination clause.**
If this bill passes, and if S.J.R. 13, Resolution on Review of Tax Commission Cases, is approved by the electors of the state, it is the intent of the Legislature that:
(1) Section 59-1-601 be reinstated as last amended in 1997 Utah Laws ch. 309;
(2) Section 59-1-604 be reinstated as last amended in 1992 Utah Laws ch. 127; and
(3) the sections reinstated under Subsections (1) and (2):
(a) take effect on January 1, 1999; and
(b) shall have retrospective operation to July 1, 1994 for decisions:
(i) relating to revenue and taxation;
(ii) issued by:
(A) the State Tax Commission; or
(B) a County Board of Equalization;
(iii) for which a final unappealable judgment or order has not been issued by:
(A) the Supreme Court;
(B) the Court of Appeals; or
(C) a district court; and
(iv) for which retrospective application does not enlarge, eliminate, or destroy a vested right."