

1 **PROPERTY TAX EXEMPTION FOR VETERANS**

2 1999 GENERAL SESSION

3 STATE OF UTAH

4 **Sponsor: David L. Hogue**

5 AN ACT RELATING TO THE PROPERTY TAX ACT; PROVIDING A PROPERTY TAX
6 EXEMPTION FOR CERTAIN TANGIBLE PERSONAL PROPERTY OWNED BY A
7 DISABLED VETERAN OR THE UNREMARIED SURVIVING SPOUSE AND MINOR
8 ORPHANS OF A DISABLED VETERAN OR A PERSON WHO WAS KILLED IN ACTION
9 OR DIED IN THE LINE OF DUTY; MAKING TECHNICAL CHANGES; AND PROVIDING
10 AN EFFECTIVE DATE.

11 This act affects sections of Utah Code Annotated 1953 as follows:

12 AMENDS:

13 **59-2-1104**, as last amended by Chapter 340, Laws of Utah 1998

14 *Be it enacted by the Legislature of the state of Utah:*

15 Section 1. Section **59-2-1104** is amended to read:

16 **59-2-1104. Exemption of property owned by disabled veterans or the unremarried**
17 **surviving spouse and minor orphans of a disabled veteran or a person who was killed in**
18 **action or died in the line of duty -- Amount of exemption.**

19 (1) As used in this section [~~"], "qualifying property" means the following property located~~
20 within the state:

21 (a) a residence[" is] as defined in Section 59-2-1202, except that [the term "residence" does
22 not include] a rented dwelling is not considered to be a residence;

23 (b) tangible personal property; or

24 (c) a combination of the property described in Subsections (1)(a) and (b).

25 (2) [~~The] Subject to Section 59-2-1105, the first \$82,500 of the total taxable value of [a~~
26 ~~residence in this state]~~ all of the taxpayer's qualifying property is exempt from taxation[~~, subject~~
27 ~~to the conditions and limitations of Section 59-2-1105,] if the [residence] qualifying property is~~

28 owned by:
29 ~~[(a) a person:]~~
30 ~~[(i) who served in the military service of the United States or of this state in any armed~~
31 ~~conflict prior to January 1, 1921; and]~~
32 ~~[(ii) is disabled;]~~
33 ~~[(b)]~~ (a) a disabled person who [is] was disabled in the line of duty during any war,
34 international conflict, or military training in the military service of the United States or of this state
35 [on or after January 1, 1921]; or
36 ~~[(c)]~~ (b) the unmarried surviving spouse and minor orphans of any person described in
37 Subsection ~~[(1) or]~~ (2)(a), or of a person who, during any war, international conflict, or military
38 training in the military service of the United States or of this state, ~~[were]~~ was killed in action or
39 died in the line of duty as a result of the military service.
40 Section 2. **Effective date.**
41 This act takes effect on January 1, 2000.

Legislative Review Note
as of 2-5-99 10:57 AM

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

Office of Legislative Research and General Counsel