



# House of Representatives *State of Utah*

318 STATE CAPITOL • SALT LAKE CITY, UTAH 84114 • (801) 538-1029 • FAX: (801) 538-1908

January 25, 2000

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 178**, PROPERTY TAX CERTIFIED TAX RATE ADJUSTMENTS - UNIFORM FEES, by Representative R. Short, with the following amendments:

1. Page 1, Line 7: After "TO" delete "DECREASE" and insert "ADJUST" and after "RATE" insert "AND CERTIFIED REVENUE LEVY"
2. Page 4, Line 96 through 120: Delete Lines 96 through 120
3. Page 5, Lines 121 through 132: Delete Lines 121 through 132 and after Line 132 insert:  
"(g) For purposes of Subsections (2)(h) and (i):  
(i) "1998 actual collections" means the amount of  
revenues a taxing entity actually collected for the  
calendar year beginning on January 1, 1998, under  
Section 59-2-405 for:  
(A) motor vehicles required to be registered with the state  
that weigh 12,000 pounds or less; and  
(B) state-assessed commercial vehicles required to be  
registered with the state that weigh 12,000 pounds or  
less.  
(ii) "1999 actual collections" means the amount of  
revenues a taxing entity actually collected for the  
calendar year beginning on January 1, 1999, under  
Section 59-2-405.1.  
(iii) "1999 uniform fee revenue decrease" means that for  
the calendar year beginning on January 1, 1999, a taxing

*Bill Number*

*Action Class*

*Action Code*

HB0178

H

HCRAMD

entity's 1998 actual collections were greater than the sum of:

(A) the taxing entity's 1999 actual collections; and  
(B) any adjustments the commission made under Subsection (2)(f).

(iv) "1999 uniform fee revenue increase" means that for the calendar year beginning on January 1, 1999, a taxing entity's 1998 actual collections were less than the sum of:

(A) the taxing entity's 1999 actual collections; and  
(B) any adjustments the commission made under Subsection (2)(f).

(h) For the calendar year beginning on January 1, 2000, if a taxing entity had a 1999 uniform fee revenue increase or a 1999 uniform fee revenue decrease, the commission shall make the following adjustments:

(i) for a taxing entity having a 1999 uniform fee revenue increase, the commission shall decrease the taxing entity's certified tax rate under this section and the taxing entity's certified revenue levy under Section 59-2-906.1 by the amount necessary to offset the amount by which the taxing entity's 1998 actual collections are less than the sum of:

(A) the taxing entity's 1999 actual collections; and  
(B) any adjustments the commission made under Subsection (2)(f); and

(ii) for a taxing entity having a 1999 uniform fee revenue decrease, the commission shall increase the taxing

entity's certified tax rate under this section and the taxing entity's certified revenue levy under Section 59-2-906.1 by the amount necessary to offset the amount by which the taxing entity's 1998 actual collections exceed the sum of:

(A) the taxing entity's 1999 actual collections; and  
(B) any adjustments the commission made under Subsection (2)(f)."

4. Page 4, Line 133: At the beginning of Line 133 delete "(j)" and insert "(i)"
5. Page 5, Line 134: After "through" delete "(i)" and insert "(h)"
6. Page 5, Line 135: After "determining" delete the remainder of Line 135 and insert "a taxing entity's 1998 actual collections and 1999 actual collections"
7. Page 5, Line 136: Delete Line 136 except for the period

Respectfully,

Raymond W. Short  
Committee Chair

Voting: 8-3-3

3 HB0178.HC1 1/25/00 4:24 PM bhowe/BRH RLR/BRH

*Bill Number*

*Action Class*

*Action Code*

HB0178

H

HCRAMD