



Utah State Legislature

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CONFERENCE COMMITTEE REPORT

March 3, 2004

Mr. President and Mr. Speaker:

The Joint Conference Committee comprised of Sens. Valentine, Bramble, and Allen, and Reps. Christensen, Ferrin, and Daniels, recommends **1st Sub. S.B. 250**, CLASS ACTIONS RELATING TO TAXES OR FEES ADMINISTERED BY THE STATE TAX COMMISSION, by Senator J. Valentine, with the following amendments:

1. Page 2, Line 48 through Page 3, Line 61:

48 (3) (a) A person may be included as a member of a class in a class action
relating to a tax
49 or fee only if the person ~~is~~ [[+]] ;
50 ~~[[(-a) the person]]~~ (i) exhausts all administrative remedies with the
commission; and
51 ~~[[(-b) A PERSON]]~~ h (ii) requests in writing to be included as a member of
the class.

(b)(i) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission shall make rules to simplify and expedite the administrative remedies a person shall exhaust as required by Subsection (3)(a).
(ii) The rules required by Subsection (3)(b)(i) may include rules providing for:
(A) expedited filing procedures and forms;
(B) consolidation of hearings procedures as may be reasonably needed to accommodate potential inclusion of similarly situated persons; and
(C) the designation of test or sample cases to avoid multiple hearings.
(iii) The commission shall report to the Revenue and Taxation Interim Committee on the status of the rules required by this Subsection (3)(b) on or before

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SB0250S01

Action Class



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the October 2004 interim meeting.

52 (4) Subject to Subsection (5), in a class action **§ BROUGHT UNDER THIS**
SECTION § against
52a the state or its political
53 subdivisions in which members of the class are awarded a refund or credit of a tax or fee
by a
54 court of competent jurisdiction, the total amount that may be recovered by members of
the
55 class may not exceed the difference between:
56 (a) the sum of:
57 (i) the amount of the refund or credit awarded to members of the class; and
58 (ii) interest as provided in Section 59-1-402; and
59 (b) if awarded in accordance with Subsection (5), the sum of:
60 (i) reasonable costs; and
61 (ii) reasonable attorneys' fees.

Respectfully,

Sen. Valentine
Senate Chair, Conference Committee

Rep. Christensen
House Chair, Conference Committee

Voting: 0-0-0

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