

H.B. 53

TAX TREATMENT OF PERSONAL PROPERTY

Representative **LaWanna Lou Shurtliff** proposes the following amendments:

1. *Page 1, Lines 20 through 21:*

20 ▶ provides that the uniform statewide fees on motor homes shall be ~~{imposed}~~ assessed at
the {-
21 ~~time of registration and renewal of registration~~} same time and in the same manner as ad valorem
personal property taxes ;

2. *Page 10, Line 302 through Page 11, Line 308:*

302 (1) (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.2(4) , the uniform fee authorized
in
303 Sections 59-2-404 ~~{and}~~ , 59-2-405 , and 59-2-405.2 shall be assessed at the same time and in
the same manner as
304 ad valorem personal property taxes under Chapter 2, Part 13, Collection of Taxes, except that
305 in listing personal property subject to the uniform fee with real property as permitted by
306 Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under
307 Section 17-16-5.5, the treasurer shall list only the amount of the uniform fee due, and not the
308 taxable value of the property subject to the uniform fee.

3. *Page 11, Lines 313 through 316:*

313 ~~{(c) Except as provided in Subsection 59-2-405.2(4), the uniform statewide fee imposed~~
314 ~~by Section 59-2-405.2 shall be assessed at the time of:~~
315 ~~——(i) registration as defined in Section 41-1a-102; and~~
316 ~~——(ii) renewal of a registration. }~~

4. *Page 14, Lines 402 through 404:*

402 (B) increased by the amount necessary to offset the county's reduction in revenue from
403 uniform fees on tangible personal property under Section 59-2-404, 59-2-405, ~~{or}~~ 59-2-405.1 , or 59-
2-405.2 as
404 a result of the decrease in the certified tax rate under Subsection (2)(d)(i)(A).