

1st Sub. H.B. 77
PERSONAL PROPERTY TAX AMENDMENTS

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

JANUARY 23, 2008 4:00 PM

Representative **John Dougall** proposes the following amendments:

1. *Page 10, Lines 299 through 301*
House Committee Amendments
1-22-2008:

299 (c) If a taxpayer's expensed personal property is audited in accordance with Subsection
300 59-2-306(3), a taxpayer shall provide proof of the acquisition {price} cost of the expensed personal
301 property.

2. *Page 18, Lines 529 through 535:*

529 (1) [(a)] Before June 1 of each year, the county assessor of each county shall deliver to
530 the county auditor and the commission the following statements:
531 [(i)] (a) a statement containing the aggregate valuation of all taxable real property assessed by a
county assessor in accordance with Part 3, County Assessment, for {in}
532 each taxing entity; and
533 [(ii)] (b) a statement containing the taxable value of [any additional] all personal
534 property assessed by the county assessor in accordance with Part 3, County Assessment, [estimated by
the county assessor to be subject to taxation in the current year] from
535 the prior year end values.

3. *Page 19, Line 583 through Page 20, Line 584:*

583 (Aa) for new growth from real property assessed by a county assessor in accordance with Part 3,
County Assessment and all property assessed by the commission in accordance with Section 59-2-201 ,
the current calendar year[-]; and
584 (Bb) for new growth from personal property assessed by a county assessor in accordance with Part
3, County Assessment , the prior calendar year.