



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 1, 2012

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 116, ARMED FORCES PROPERTY TAX EXEMPTION**, by Senator L. Robles, with the following amendments:

1. *Page 1, Lines 13 through 15:*

13 ▶ expands a property tax exemption related to military members to include certain
14 members of the armed forces who performed qualifying active duty military service
 { in a combat zone in
15 the prior year } ; and

2. *Page 2, Lines 52 through 54:*

52 (iv) a member of an active component of the United States Armed Forces or a reserve
53 component of the United States Armed Forces who performed qualifying active
 duty military service { in a combat
54 zone in the prior year } .

3. *Page 3, Lines 67 through 69:*

67 { ~~(h) "Military service in a combat zone" is as defined in Section 59-10-1027.~~ }
 (h) "Qualifying active duty military service" means:
 (i) at least 200 days in a calendar year, regardless of whether consecutive, of

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active duty military service outside the state in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces; or

(ii) the completion of at least 200 consecutive days of active duty military service outside the state:

(A) in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces; and

(B) that began in the prior year, if those days of active duty military service outside the state in the prior year were not counted as qualifying active duty military service for purposes of this section or Section 59-2-1105 in the prior year.

68 (i) "Reserve component of the United States Armed Forces" is as defined in Section
69 59-10-1027.

4. *Page 4, Lines 90 through 92:*

90 (iii) a member of an active component of the United States Armed Forces or a reserve
91 component of the United States Armed Forces who performed qualifying active
duty military service ~~{in a combat~~
92 ~~zone in the prior year}~~ .

5. *Page 4, Lines 111 through 113:*

111 (C) a member of an active component of the United States Armed Forces or a reserve
112 component of the United States Armed Forces who performed qualifying active
duty military service ~~{in a combat~~
113 ~~zone in the prior year}~~ .

6. *Page 8, Lines 237 through 238:*

237 (ii) other satisfactory evidence of eligible military service, including orders for
qualifying active duty military service ~~{in~~

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238 ~~a combat zone~~ } , if applicable.

7. Page 9, Lines 273 through 275:

273 (g) A member of an active component of the United States Armed Forces or reserve
274 component of the United States Armed Forces who performed qualifying active
duty military service ~~{in a combat~~
275 ~~zone in the prior year}~~ shall ~~{annually}~~ :

(i) file the application described in Subsection (2)(a) ~~{-}~~ in the year after
the year during which the member completes the qualifying active duty military
service; and

(ii) if the member meets the requirements of Section 59-2-1104 and this section to
receive an exemption under Section 59-2-1104, claim one exemption only in the year
the member files the application described in Subsection (2)(g)(i).

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 6-0-1

3 SB0116.SCI.WPD /PVD RLR/PVD 2/1/12 6:25 pm

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