

S.B. 116
ARMED FORCES PROPERTY TAX EXEMPTION

Senator **John L. Valentine** proposes 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~~
15 ~~in~~
~~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
54 {~~in a combat~~
~~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 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
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).