



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 11, 2013

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 35**, PROPERTY TAXATION OF BUSINESS PERSONAL PROPERTY, by Senator W. Harper, with the following amendments:

1. *Page 3, Lines 75 through 79:*

- 75 (3) (a) For the first calendar year in which a taxpayer qualifies for an exemption described in Subsection (2), a county assessor may require a taxpayer to file a signed statement described in Section 59-2-306.
- (b) Notwithstanding Section 59-2-306, for a calendar year in which a taxpayer qualifies
- 76 for an exemption described in Subsection (2) **after the calendar year described in Subsection (3)(a)** , a signed statement described in Section 59-2-306
- 77 with respect to the taxable tangible personal property that is exempt under Subsection (2) may
- 78 only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the
- 79 exemption under Subsection (2).

Respectfully,

Ryan D. Wilcox
Committee Chair

Voting: 10-0-6

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Bill Number



SB0035

Action Class



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